

JOHN COOK  
MAYOR

JOYCE WILSON  
CITY MANAGER

CARMEN ARRIETA-CANDELARIA  
CHIEF FINANCIAL OFFICER



**CITY COUNCIL**  
ANN MORGAN LILLY, DISTRICT 1  
SUSANNAH M. BYRD, DISTRICT 2  
VACANT, DISTRICT 3  
MELINA CASTRO, DISTRICT 4  
RACHEL QUINTANA, DISTRICT 5  
EDDIE HOLGUIN JR., DISTRICT 6  
STEVE ORTEGA, DISTRICT 7  
BETO O'ROURKE, DISTRICT 8

## FINANCIAL SERVICES

### MEMORANDUM

**TO:** Joyce Wilson, City Manager

**THROUGH:** William Studer, Deputy City Manager

**FROM:** Carmen Arrieta-Candelaria, Chief Financial Officer

**DATE:** February 28, 2008

**RE:** Unaudited Financial Statements for the Five Months Ended January 31, 2008

Attached are the unaudited financial statements for the five months ended January 31, 2008. Additional governmental fund schedules are included that report expenditures at the object level (see pages 30-33), General Fund expenditures at the object level by departmental (see pages 34-56) and the Health District operating fund at the object level (page 57).

Tax revenues (Property, Sales and Franchise) totaling \$121,743,198 are 87.6% of General Fund revenues. Fee based revenues totaling \$15,978,027 are 11.5% of revenues while investment interest, rents and other totaling \$1,262,228 are .9% of revenues. General Fund revenues total \$138,983,453.

Total General Fund expenditures were \$119,229,199 or 41.3% of budget. Including transfers from other funds of \$9,408,003 and transfers to other funds of \$5,072,840, fund balance increased \$24,089,417 to \$65,441,384. Further detail is reflected on page 9 (Schedule of Revenues, Expenditures, and Changes in Fund Balance) and page 10 (Schedule of Expenditures-Budget to Actual).

Proprietary fund activity for the following funds can be found on pages 3 through 6:

- El Paso International Airport
- Environmental Services
- Mass Transit
- Nonmajor Enterprise Fund (International Bridges)

As in the prior fiscal year, the Health District is recorded as a special revenue fund and its activity can be reviewed on pages 13 through 18. Effective January 1, 2008 operating activities of the Health District (see page 57) are to be reported in the General Fund pursuant to the approved reorganization of the Health District into a City department. Pending the final analysis of Health District activities through December 31, 2007 only certain Health activities have been reported as General Fund activity in these statements and schedules.

If you have any questions, please do not hesitate to contact me.

# CITY OF EL PASO, TEXAS

## BALANCE SHEET GOVERNMENTAL FUNDS

January 31, 2008

	General	Community Development Block Grants	Debt Service	Capital Projects	Non Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 53,380,709	3,209,517	42,503,925	(92,051)	12,249,773	111,251,873
Receivables - Net of Allowances						
Taxes	16,690,766	-	2,341,397	-	-	19,032,163
Interest	-	404,315	-	-	-	404,315
Trade	309,754	-	-	-	241,000	550,754
Notes	-	33,807,403	-	-	-	33,807,403
Other	25,129,987	-	-	4,034,276	-	29,164,263
Due from Other Government Agencies	-	1,069,226	-	53,000	7,086,168	8,208,394
Prepaid Items	(75)	-	-	-	-	(75)
Due from Other Funds	-	-	-	-	5,956,242	5,956,242
Due from Component Unit	-	-	-	-	-	-
Inventory	2,749,504	-	-	-	46,662	2,796,166
Total Assets	<u>\$ 98,260,645</u>	<u>38,490,461</u>	<u>44,845,322</u>	<u>3,995,225</u>	<u>25,579,845</u>	<u>211,171,498</u>
<b>LIABILITIES</b>						
Accounts Payable	\$ 835,856	321,440	-	-	295,393	1,452,689
Accrued Payroll	7,765,475	85,576	-	2,735	587,095	8,440,881
Due to Other Funds	159,499	-	-	508,091	5,796,743	6,464,333
Taxes Payable	1,090,325	-	7,629	-	150	1,098,104
Unearned Revenue	17,404,286	38,083,445	-	-	12,598	55,500,329
Deferred Ad Valorem Taxes	5,563,820	-	2,053,967	-	-	7,617,787
Due to Other Government Agencies	-	-	-	-	73,615	73,615
Construction Contracts and Retainage Payable	-	-	-	2,500,146	-	2,500,146
Total Liabilities	<u>32,819,261</u>	<u>38,490,461</u>	<u>2,061,596</u>	<u>3,010,972</u>	<u>6,765,594</u>	<u>83,147,884</u>
<b>FUND BALANCES</b>						
Reserved for:						
Debt Service	-	-	41,395,208	-	-	41,395,208
Cash Reserve	16,000,000	-	-	-	-	16,000,000
Inventory	2,749,504	-	-	-	46,662	2,796,166
Unreserved:						
Designated for Subsequent Years	-	-	1,388,518	-	-	1,388,518
Designated for Contingencies	1,000,000	-	-	-	-	1,000,000
Undesignated-Special Revenue Funds	-	-	-	-	18,767,589	18,767,589
Undesignated	45,691,880	-	-	984,253	-	46,676,133
Total Fund Balances	<u>65,441,384</u>	<u>-</u>	<u>42,783,726</u>	<u>984,253</u>	<u>18,814,251</u>	<u>128,023,614</u>
Total Liabilities and Fund Balances	<u>\$ 98,260,645</u>	<u>38,490,461</u>	<u>44,845,322</u>	<u>3,995,225</u>	<u>25,579,845</u>	<u>211,171,498</u>

**CITY OF EL PASO, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
For the five months ended January 31, 2008

	General	Community Development Block Grants	Debt Service	Capital Projects	Non Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Property Taxes	\$ 80,323,399	-	38,373,330	-	-	118,696,729
Penalties and Interest-Delinquent taxes	362,470	-	131,359	-	-	493,829
Sales Taxes	27,104,013	-	-	1,199,374	2,158,806	30,462,193
Franchise Fees	13,953,316	-	-	-	158,766	14,112,082
Charges for Services	6,295,328	77,814	478,133	4,293,909	2,429,618	13,574,802
Fines and Forfeits	5,609,320	-	-	-	476,686	6,086,006
Licenses and Permits	4,073,379	-	-	-	853,863	4,927,242
Intergovernmental Revenues	-	4,267,536	-	-	9,130,823	13,398,359
County Participation	29,551	-	-	-	960,683	990,234
Interest	631,915	81,076	220,308	215,681	13,784	1,162,764
Rents and Other	600,762	-	-	-	1,025,027	1,625,789
Net Decrease in the Fair Value of Investments	-	-	-	-	-	-
Total revenues	138,983,453	4,426,426	39,203,130	5,708,964	17,208,056	205,530,029
<b>EXPENDITURES</b>						
Current:						
General Government	11,770,270	86,231	-	36,373	269,428	12,162,302
Public Safety	77,337,515	-	-	-	3,205,775	80,543,290
Public Works	9,791,490	-	-	4,866	3,950	9,800,306
Facilities Maintenance	5,245,592	-	-	-	-	5,245,592
Public Health	763,728	-	-	-	8,349,046	9,112,774
Parks Department	5,550,029	18,364	-	-	1,125,039	6,693,432
Library	3,400,283	-	-	-	142,292	3,542,575
Non Departmental	2,042,831	-	-	-	-	2,042,831
Culture and Recreation	2,376,396	-	-	86,707	2,767,778	5,230,881
Economic Development	739,493	-	-	-	540,989	1,280,482
Solid Waste	-	-	-	-	96,208	96,208
Debt Administration	-	-	-	-	-	-
Community and Human Development	181,314	2,400,399	-	-	555,989	3,137,702
Debt Service:						
Principal	-	-	632,905	-	-	632,905
Interest Expense	-	-	255,124	-	-	255,124
Fiscal Fees	-	-	1,968	24,042	-	26,010
Capital Outlay	30,258	1,921,432	-	27,736,286	1,817,248	31,505,224
Total expenditures	119,229,199	4,426,426	889,997	27,888,274	18,873,742	171,307,638
Excess (Deficiency) of revenues over expenditures	\$ 19,754,254		38,313,133	(22,179,310)	(1,665,686)	34,222,391
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers from other funds	9,408,003	-	476	3,321,227	1,895,113	14,624,819
Transfers Out	(5,072,840)	-	-	(6,026)	(143,500)	(5,222,366)
Other Sources (Uses)	-	-	-	161,283	-	161,283
Total other financing sources (uses)	4,335,163	-	476	3,476,484	1,751,613	9,563,736
Net change in fund balances	24,089,417	-	38,313,609	(18,702,826)	85,927	43,786,127
Increase in inventory	-	-	-	-	-	-
Fund balances - beginning of year	41,351,967	-	4,470,117	19,687,079	18,728,324	84,237,487
Fund balances - end of year	\$ 65,441,384	-	42,783,726	984,253	18,814,251	128,023,614

**CITY OF EL PASO, TEXAS**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
January 31, 2008

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	El Paso International Airport	Environmental Services	Mass Transit	Nonmajor Enterprise Funds	Totals	
<b>ASSETS</b>						
Current assets:						
Cash and Cash Equivalents	\$ 39,014,683	15,499,996	(8,572,831)	5,660,808	51,602,656	8,837,052
Investments	-	-	5,616,554	633,584	6,250,138	-
Receivables - Net of Allowances:						
Taxes	-	-	5,156,691	-	5,156,691	-
Interest	-	-	-	-	-	-
Trade	443,348	610,939	(505,521)	-	548,766	63,869
Notes	-	-	-	-	-	-
Due From Component Unit	-	2,987,675	-	-	2,987,675	-
Due From Other Government Agencies	-	-	12,511,307	-	12,511,307	-
Prepaid Items	872,900	110,973	223,206	-	1,207,079	-
Due From Other Funds	-	354,560	-	150,000	504,560	681,028
Inventory	1,090,969	69,088	1,729,850	-	2,889,907	664,499
Fuel Inventory	10,179	-	85,506	-	95,685	87,479
Total current assets	41,432,079	19,633,231	16,244,762	6,444,392	83,754,464	10,333,927
Capital Assets:						
Land	1,382,217	-	8,819,349	850,007	11,051,573	-
Buildings, Improvements & Equipment, Net	152,863,270	23,715,460	55,116,168	4,522,734	236,217,632	190,098
Construction in Progress	35,688,881	3,149,662	18,470,851	768,117	58,077,511	-
Total non-current assets	189,934,368	26,865,122	82,406,368	6,140,858	305,346,716	190,098
<b>TOTAL ASSETS</b>	<b>\$ 231,366,447</b>	<b>46,498,353</b>	<b>98,651,130</b>	<b>12,585,250</b>	<b>389,101,180</b>	<b>10,524,025</b>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts Payable	\$ 291,242	230,328	421,619	32,278	975,467	254,489
Accrued Payroll	493,668	364,122	905,134	63,041	1,825,965	134,097
Current Portion - Bonds, Notes and Capital Lease Obligations Payable	1,000,000	2,407,865	-	1,089,531	4,497,396	-
Due to Other Funds	-	-	-	-	-	677,497
Hydrocarbon Clean Up - Current	-	-	-	-	-	-
Taxes Payable	43,649	232,200	5	-	275,854	-
Interest Payable on Bonds and Notes	17,590	67,135	158,812	247,281	490,818	-
Unearned Revenue	1,075,000	-	19,160	-	1,094,160	-
Construction Contracts and Retainage Payable	-	-	-	-	-	-
Compensated Absences - Current	1,401,353	591,598	1,046,358	92,928	3,132,237	129,776
Landfill Closure Costs - Current	-	1,300,000	-	-	1,300,000	-
Claims and Judgments - Current	-	-	502,310	-	502,310	16,225,478
Total current liabilities	4,322,502	5,193,248	3,053,398	1,525,059	14,094,207	17,421,337
Long-term liabilities:						
Certificates of Obligation Bonds	-	11,249,045	-	-	11,249,045	-
Revenue Bonds	8,174,724	18,189,959	-	330,000	26,694,683	-
Capital Lease Obligation	-	-	13,412,442	-	13,412,442	-
Notes Payable	-	-	-	6,645,880	6,645,880	-
Hydrocarbon Clean Up	-	-	716,369	-	716,369	-
Compensated Absences	395,253	166,861	295,127	26,211	883,452	36,603
Landfill Closure Costs	-	20,509,767	-	-	20,509,767	-
Delta Transfer Station Closure Costs	-	105,892	-	-	105,892	-
Claims and Judgments	-	-	-	-	-	-
Total non-current liabilities	8,569,977	50,221,524	14,423,938	7,002,091	80,217,530	36,603
<b>TOTAL LIABILITIES</b>	<b>12,892,479</b>	<b>55,414,772</b>	<b>17,477,336</b>	<b>8,527,150</b>	<b>94,311,737</b>	<b>17,457,940</b>
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	180,759,644	4,001,760	75,120,545	3,563,755	263,445,704	193,629
Restricted for:						
Debt Service	8,466,093	-	-	419,345	8,885,438	-
Airport Operations	13,649,379	-	-	-	13,649,379	-
Passenger Facilities	3,187,893	-	-	-	3,187,893	-
Unrestricted:						
Unrestricted	12,410,959	(12,918,179)	6,053,249	75,000	5,621,029	(7,127,544)
Unrestricted net assets	12,410,959	(12,918,179)	6,053,249	75,000	5,621,029	(7,127,544)
Total net assets (deficit)	218,473,968	(8,916,419)	81,173,794	4,058,100	294,789,443	(6,933,916)
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 231,366,447</b>	<b>46,498,353</b>	<b>98,651,130</b>	<b>12,585,250</b>	<b>389,101,180</b>	<b>10,524,025</b>

**CITY OF EL PASO, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS(DEFICIT)**  
**PROPRIETARY FUNDS**  
For the five months ended January 31, 2008

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	El Paso International Airport	Environmental Services	Mass Transit	Nonmajor Enterprise Funds	Total	
<b>OPERATING REVENUES:</b>						
Charges of Rentals and Fees	\$ 13,851,077	16,914,910	-	-	30,765,987	-
Charges of Tolls	-	-	-	6,908,102	6,908,102	-
Charges of Fares and Fees	77,931	-	3,215,029	-	3,292,960	-
Sales to Departments	-	-	-	-	-	7,020,446
Premium Contributions	-	-	-	-	-	20,496,752
General Revenues	5,708	167,660	(1,145)	-	172,223	462,333
Total Operating Revenues	13,934,716	17,082,570	3,213,884	6,908,102	41,139,272	27,979,531
<b>OPERATING EXPENSES:</b>						
Personnel Services	6,477,924	4,598,633	12,570,796	778,373	24,425,726	1,663,646
Contractual Services	6,300	-	6,415	-	12,715	-
Professional Services	167,091	32,109	243,451	-	442,651	47,393
Outside Contracts	1,694,459	435,022	911,000	177,446	3,217,927	1,222,626
Fuel and Lubricants	132,812	1,152,474	1,846,513	-	3,131,799	3,084,164
Materials and Supplies	204,652	1,830,545	1,130,107	14,172	3,179,476	1,833,894
Communications	71,139	45,914	52,865	7,042	176,960	6,832
Utilities	678,840	10,752	211,019	12,707	913,318	2,739
Operating Leases	8,291	3,084	59,052	24,058	94,485	31,301
Travel and Entertainment	32,433	4,269	11,301	1,420	49,423	2,069
Benefits Provided	92	-	8,984	-	9,076	13,874,336
Maintenance and Repairs	231,199	49,045	87,061	20,840	388,145	678,748
Landfill and Transfer Station Utilization	-	500,000	-	-	500,000	-
Other Operating Expenses	185,331	648,450	366,782	6,829	1,207,392	12,308
Depreciation	5,120,228	2,514,783	2,939,342	332,616	10,906,969	25,608
Total Operating Expenses	15,010,791	11,825,080	20,444,688	1,375,503	48,656,062	22,485,664
Operating Income (Loss)	(1,076,075)	5,257,490	(17,230,804)	5,532,599	(7,516,790)	5,493,868
<b>NON-OPERATING REVENUES (EXPENSES):</b>						
Interest Revenue	757,797	329,823	-	139,021	1,226,641	-
Interest Expense	-	-	(278,584)	(60,495)	(339,079)	-
Gain(Loss) on Sale of Equipment and Land	-	4,274	57,527	-	61,801	-
Passenger Facility Charge	1,078,548	-	-	-	1,078,548	-
Sales Tax	-	-	13,064,997	-	13,064,997	-
FTA Subsidy	-	-	9,164,474	-	9,164,474	-
Total Non-Operating Revenues (Expenses)	1,836,345	334,097	22,008,414	78,526	24,257,382	-
Income (Loss) Before Capital Contributions and Transfers	760,270	5,591,587	4,777,610	5,611,125	16,740,592	5,493,868
Capital Contributions	627,899	2,479	5,947,533	-	6,577,911	-
Transfers Out	(583,333)	(2,037,491)	(1,458,335)	(5,328,844)	(9,408,003)	-
Change in net assets	804,836	3,556,575	9,266,808	282,281	13,910,500	5,493,868
Total Net Assets(Deficit)-beginning	217,669,132	(12,472,994)	71,906,986	3,775,819	280,878,943	(12,427,783)
Total Net Assets(Deficit)-ending	\$ 218,473,968	(8,916,419)	81,173,794	4,058,100	294,789,443	(6,933,916)

# CITY OF EL PASO, TEXAS

## STATEMENT OF CASH FLOWS

### PROPRIETARY FUNDS

For the five months ended January 31, 2008

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	El Paso International Airport	Environmental Services	Mass Transit	Nonmajor Enterprise Funds	Totals	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from Customers	\$ 15,971,450	17,171,057	4,454,847	6,908,102	44,505,456	27,919,047
Payments to Suppliers	(5,949,327)	(4,595,593)	(7,087,596)	(360,715)	(17,993,231)	(20,935,177)
Payments to Employees	(6,486,398)	(4,569,412)	(12,571,477)	(767,569)	(24,394,856)	(1,661,230)
Net cash provided (used) by operating activities	3,535,725	8,006,052	(15,204,226)	5,779,818	2,117,369	5,322,640
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Transfers to Other Funds	(583,333)	(2,037,491)	(1,458,335)	(5,328,844)	(9,408,003)	-
Proceeds from Other Funds	-	-	(10,833,097)	-	(10,833,097)	(16,861)
Proceeds to Other Funds	-	-	-	-	-	13,330
Sales Tax	-	-	13,064,997	-	13,064,997	-
Passenger Facility Charge	1,078,548	-	-	-	1,078,548	-
Net cash provided (used) by noncapital financing activities	495,215	(2,037,491)	9,938,039	(5,328,844)	3,066,919	(3,531)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Proceeds from Capital Debt	-	-	-	-	-	-
Capital Contributions from Federal Government	627,899	-	2,605,293	-	3,233,192	-
Purchases of Capital Assets	(12,766,845)	(3,521,523)	(11,388,804)	(244,898)	(27,922,070)	-
Payment of Closure and Transfer Station costs	-	(1)	-	-	(1)	-
Principal Paid on Capital Debt	1	(2)	(954,801)	(369,999)	(1,324,801)	-
Interest Paid on Capital Debt	-	-	(278,584)	(60,495)	(339,079)	-
Other Receipts (Payments)	-	4,274	57,527	-	61,801	-
Net cash provided (used) by capital and related financing activities	(12,138,945)	(3,517,252)	(9,959,369)	(675,392)	(26,290,958)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Proceeds from sales and maturities of investments	-	-	6,641,425	1,597,961	8,239,386	-
Purchases of Investments	-	-	-	-	-	1,200,000
Interest	757,797	329,823	-	139,021	1,226,641	-
Net cash provided (used) by investing activities	757,797	329,823	6,641,425	1,736,982	9,466,027	1,200,000
Net increase (decrease) in cash and cash equivalents	(7,350,208)	2,781,132	(8,584,131)	1,512,564	(11,640,643)	6,519,109
Cash and Cash Equivalents - beginning of the year	46,364,891	12,718,864	11,300	4,148,244	63,243,299	2,317,943
Cash and Cash Equivalents - end of the year	\$ 39,014,683	15,499,996	(8,572,831)	5,660,808	51,602,656	8,837,052

# CITY OF EL PASO, TEXAS

## STATEMENT OF CASH FLOWS

### PROPRIETARY FUNDS

For the five months ended January 31, 2008

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	El Paso International Airport	Environmental Services	Mass Transit	Nonmajor Enterprise Funds	Totals	
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>						
Operating Income (Loss)	\$ (1,076,075)	5,257,490	(17,230,804)	5,532,599	(7,516,790)	5,493,868
Adjustments to Reconcile Operating Income to Net Cash						
Provided (Used) by Operating Activities:						
Landfill and Transfer Station Utilization	-	500,000	-	-	500,000	-
Depreciation Expense	5,120,228	2,514,783	2,939,342	332,616	10,906,969	25,608
Change in Assets and Liabilities:						
Receivables, Net	1,724,920	88,981	1,242,132	-	3,056,033	(60,484)
Inventories	-	-	-	-	-	-
Other Assets	-	(87,413)	(163,370)	-	(250,783)	-
Accounts and other payables	(2,224,874)	(297,010)	(2,225,818)	(96,201)	(4,843,903)	(138,768)
Accrued Expenses	(8,474)	29,221	234,292	10,804	265,843	2,417
Net cash provided by operating activities	\$ 3,535,725	8,006,052	(15,204,226)	5,779,818	2,117,369	5,322,640

**CITY OF EL PASO, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
January 31, 2008

	Pension Trust Funds	Private-Purpose Trusts	Agency Funds
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 38,667,344	10,310,680	35,616,348
Investments:			
United States Government Securities	14,827,536	-	-
Corporate Bonds	17,629,044	-	-
Corporate Stocks	275,590,467	-	-
Bank Collective Investment Funds	170,594,948	-	-
Foreign Exchange Contract	26,999,997	-	-
Fixed Income Securities	234,875,573	-	-
Domestic Equities	270,445,441	-	-
International Equities	196,009,195	-	-
Receivables - Net of Allowances			
Commission Credits Receivable	96,603	-	-
Due from Brokers For Securities Sold	6,279,814	-	-
Employer Contributions	435,523	-	-
Employee Contributions	318,177	-	-
Accrued Interest and Dividends	11	-	-
Special Assessment PID #1	-	-	551,604
Delinquent Property Taxes-Other Taxing Entities	-	-	201,016,732
Prepaid Items	59,123	-	-
Due from Other Funds	-	-	4,662,096
Capital Assets:			
Buildings, Improvements & Equipment, Net	1,710,985	-	-
<b>Total assets</b>	<b>1,254,539,781</b>	<b>10,310,680</b>	<b>241,846,780</b>
<b>LIABILITIES</b>			
Accounts Payable	6,990,709	11,709	33,202,392
Taxes Payable	-	33	-
Accrued Payroll	-	4,643	-
Payable to Bondholders - PID #1	-	-	551,604
Amount Available to Pay Bonds - PID #1	-	-	51,279
Due to Other Funds	-	4,662,096	-
Prepaid Property Taxes-Other Taxing Entities	-	-	124,564
Deferred Revenue - Commission Credits	96,603	-	-
Property Taxes Subject to Refund-Other Taxing Entities	-	-	6,900,209
Foreign Exchange Contract	234,728	-	-
Uncollected Property Taxes-Other Taxing Entities	-	-	201,016,732
<b>Total liabilities</b>	<b>7,322,040</b>	<b>4,678,481</b>	<b>241,846,780</b>
<b>NET ASSETS</b>			
Held in Trust for Pension Benefits and Other Purposes	\$ 1,247,217,741	5,632,199	



**CITY OF EL PASO, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
For the five months ended January 31, 2008

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trusts</u>
<b>ADDITIONS (REDUCTIONS)</b>		
Contributions:		
Employer	\$ 25,846,596	-
Employee	19,359,569	-
Other	844	-
Total contributions	<u>45,207,009</u>	<u>-</u>
Rental vehicle sales tax	-	1,433,363
Miscellaneous	-	126,345
Investment earnings (loss):		
Net increase in fair value of investments	86,139,817	-
Interest	1,182,389	1,062
Dividends	1,709,974	-
Securities lending income	-	-
Securities lending fees	-	-
Increase in commission credits receivable	-	-
Investment advisor fees	(4,142,698)	-
Net investment (loss)	<u>84,889,482</u>	<u>1,062</u>
Other Income (Loss):		
Rental Income	861	-
Total other income (loss)	<u>861</u>	<u>-</u>
 Total additions (reductions)	 <u>130,097,352</u>	 <u>1,560,770</u>
 <b>DEDUCTIONS</b>		
Benefits paid to participants	49,934,564	-
Refunds of contributions	3,227,243	-
Administrative expenses	1,691,268	-
Benefits paid for other purposes	-	415,371
Total deductions	<u>54,853,075</u>	<u>415,371</u>
Change in net assets	75,244,277	1,145,399
Net assets - beginning of the year	<u>1,171,973,464</u>	<u>4,486,800</u>
Net assets - end of the year	<u><u>\$ 1,247,217,741</u></u>	<u><u>5,632,199</u></u>

CITY OF EL PASO, TEXAS  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL FUND  
For the five months ended January 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Resources (inflows):				
Property taxes	\$ 117,647,580	117,647,580	80,323,399	(37,324,181)
Penalties and Interest-Delinquent taxes	1,319,891	1,319,891	362,470	(957,421)
Sales taxes	68,297,908	68,297,908	27,104,013	(41,193,895)
Franchise fees	40,815,451	40,815,451	13,953,316	(26,862,135)
Licenses and permits	10,249,157	10,249,157	4,073,379	(6,175,778)
Fines and forfeits	12,812,012	12,812,012	5,609,320	(7,202,692)
Charges for services	13,931,831	13,931,831	6,295,328	(7,636,503)
County Participation	-	-	29,551	29,551
Rents and other	1,163,844	1,163,844	600,762	(563,082)
Interest	2,423,320	2,423,320	631,915	(1,791,405)
Transfers from other funds	22,999,796	23,249,796	9,408,003	(13,841,793)
Face Amount of Pension Obligation				
Bonds Issued				-
Amounts available for appropriation from current year resources	291,660,790	291,910,790	148,391,456	(143,519,334)
Charges to appropriations (outflows):				
General government:				
Mayor and Council	1,341,808	1,341,742	473,536	868,206
City Manager	1,817,566	1,853,261	739,479	1,113,782
Municipal Clerk	595,046	601,046	142,480	458,566
Financial Services	2,795,576	2,882,572	1,227,826	1,654,746
Information Technology	9,709,938	10,768,118	3,139,817	7,628,301
City Attorney	4,755,157	4,757,386	1,924,211	2,833,175
Office of Management and Budget	1,319,424	1,294,729	504,741	789,988
Planning	2,138,057	2,138,057	807,037	1,331,020
Personnel	2,022,538	2,103,216	873,503	1,229,713
Tax Office	3,927,129	3,927,129	1,963,550	1,963,579
Public safety:				
Police Department	104,934,305	104,984,305	45,118,674	59,865,631
Fire Department	68,877,904	68,877,904	30,452,034	38,425,870
Municipal Court	4,583,917	4,513,368	1,766,807	2,746,561
Public works:				
Administration	656,810	730,470	527,087	203,383
Facilities Maintenance	14,802,742	15,464,145	5,245,592	10,218,553
Engineering	3,751,113	3,960,513	1,636,785	2,323,728
Building Services	3,701,443	3,701,443	1,288,068	2,413,375
Streets	15,155,144	15,290,144	6,341,270	8,948,874
City-County Health	-	101,812	763,728	(661,916)
Parks department	16,389,792	16,417,791	5,549,941	10,867,850
Library	7,952,769	8,132,964	3,400,283	4,732,681
Culture and recreation:				
Art Museum	1,177,289	1,165,289	543,228	622,061
Arts Resources	368,156	415,356	152,070	263,286
History Museum	495,428	495,428	208,764	286,664
Wilderness Park Museum	210,031	210,031	86,651	123,380
Zoo	3,340,471	3,457,255	1,388,399	2,068,856
Economic development	1,951,534	2,061,286	739,493	1,321,793
Community and human development	582,835	582,835	181,314	401,521
Nondepartmental:				
Operating contingency	1,000,000	594,400	200,750	393,650
Salary reserve	2,012,203	1,961,807	-	1,961,807
Non Departmental	3,885,138	4,060,138	1,842,081	2,218,057
Transfers to other funds	5,409,527	8,434,794	5,072,840	3,361,954
Total charges to appropriations	291,660,790	297,280,734	124,302,039	172,978,695
Increase (Decrease) in fund balance	-	(5,369,944)	24,089,417	29,459,361
Budgetary fund balance, September 1	41,351,967	41,351,967	41,351,967	-
Budgetary fund balance, August 31	\$ 41,351,967	35,982,023	65,441,384	29,459,361

This budget and this schedule are prepared on a basis consistent with accounting principles generally accepted in the United States.

## CITY OF EL PASO, TEXAS

## General Fund

## Schedule of Expenditures - Budget and Actual

## Legal Level of Budgetary Control

For the five months ended January 31, 2008

Function/Activity	Adopted Budget	Adjusted Budget	Actuals	Variance with Final Budget	% Budget Utilized
				Positive (Negative)	
COUNCIL DISTRICT 01	127,983	127,983	47,924	80,059	37.45%
COUNCIL DISTRICT 02	127,983	127,983	38,221	89,762	29.86%
COUNCIL DISTRICT 03	127,983	127,983	39,837	88,146	31.13%
COUNCIL DISTRICT 04	127,983	127,983	44,619	83,364	34.86%
COUNCIL DISTRICT 05	127,983	127,983	45,398	82,585	35.47%
COUNCIL DISTRICT 06	127,983	127,983	50,862	77,121	39.74%
COUNCIL DISTRICT 07	127,983	127,983	46,854	81,129	36.61%
COUNCIL DISTRICT 08	127,983	127,983	45,605	82,378	35.63%
OFFICE OF THE MAYOR	317,944	317,944	114,282	203,662	35.94%
CITY MANAGER	1,134,733	1,134,733	456,523	678,210	40.23%
PUBLIC INFORMATION OFFICE	216,351	216,351	97,135	119,216	44.90%
INTERNAL AUDIT	466,482	502,177	185,821	316,356	37.00%
MUNICIPAL CLERK-CITY CLERK	595,046	601,046	142,480	458,566	23.71%
FINANCIAL ACCT & REPORTING	446,566	407,416	193,827	213,589	47.57%
TREASURY SERVICES	189,316	189,316	81,075	108,241	42.83%
FISCAL OPERATIONS	518,211	518,211	242,568	275,643	46.81%
PURCHASING ADMINISTRATION	715,089	765,485	330,432	435,053	43.17%
GRANTS ADMINISTRATION	88,921	88,921	33,641	55,280	37.83%
CAPITAL ASSETS MANAGEMENT	303,419	303,419	97,288	206,131	32.06%
FINANCIAL SVCS CFO	534,054	609,804	248,995	360,809	40.83%
INFORMATION TECHNOLOGY ADMIN	492,945	552,445	204,080	348,365	36.94%
GEOGRAPHIC INFORMATION SYSTEMS	462,293	462,293	209,342	252,951	45.28%
E-COMMERCE GROUP	96,015	99,015	43,860	55,155	44.30%
INFORMATION SERVICES	5,148,805	5,922,049	1,156,390	4,765,659	19.53%
PUBLIC SAFETY TECHNOLOGY	3,509,880	3,732,316	1,526,145	2,206,171	40.89%
ATTORNEYS AND PARALEGALS	2,751,412	2,752,412	1,138,548	1,613,864	41.37%
LEGAL SECRETARIAL STAFF	375,126	375,126	158,031	217,095	42.13%
LEGAL SUPPORT STAFF	93,270	94,499	33,405	61,094	35.35%
LEGAL OPERATING EXPENSE	83,800	83,800	16,317	67,483	19.47%
TRIAL OPER EXP & DAMAGES SETT	976,049	976,049	385,677	590,372	39.51%
OUTSIDE COUNSEL SERVICES	475,500	475,500	192,233	283,267	40.43%
OFFICE OF MGMT & BUDGET	1,319,424	1,294,729	504,741	789,988	38.98%
PLANNING ADMINISTRATION	309,008	309,008	142,056	166,952	45.97%
ZONING ZBA HISTORIC	514,635	514,635	183,668	330,967	35.69%
PLANNING-LONG RANGE	257,169	257,169	111,848	145,321	43.49%
PLANNING SUBDIVISIONS	383,923	383,923	154,161	229,762	40.15%
PLAN REVIEW	673,322	673,322	215,304	458,018	31.98%
HUMAN RESOURCES ADMIN	362,325	443,003	139,263	303,740	31.44%
CLASSIFICATION & COMPENSATION	-	-	(998)	998	
RECRUITMENT & EXAMINATIONS	606,122	606,122	265,548	340,574	43.81%
ORGANIZATIONAL DEVELOPMENT	556,016	556,016	275,506	280,510	49.55%
PAYROLL AND RECORDS	498,075	498,075	194,184	303,891	38.99%
TAX OFFICE COLLECTIONS	3,927,129	3,927,129	1,963,550	1,963,579	50.00%
CHIEF'S OFFICE	82,623,619	82,613,235	36,118,264	46,494,971	43.72%
INTERNAL AFFAIRS	180,592	180,592	68,727	111,865	38.06%
TRAINING	2,074,692	2,074,692	418,515	1,656,177	20.17%
STAFF SERVICES	335,603	335,603	110,150	225,453	32.82%
PLANNING AND RESEARCH	215,690	215,690	71,776	143,914	33.28%
VEHICLE OPERATIONS	3,589,267	3,589,267	1,651,401	1,937,866	46.01%
COMMUNICATIONS	5,097,408	5,097,408	2,063,806	3,033,602	40.49%
RECORDS	2,154,514	2,164,514	936,299	1,228,215	43.26%
POLICE SUPPLY	768,000	768,000	273,948	494,052	35.67%
FINANCIAL SERVICES	2,788,717	2,796,717	1,396,088	1,400,629	49.92%
SPECIAL SERVICES	343,852	343,852	133,576	210,276	38.85%

## CITY OF EL PASO, TEXAS

## General Fund

## Schedule of Expenditures - Budget and Actual

## Legal Level of Budgetary Control

For the five months ended January 31, 2008

Function/Activity	Adopted Budget	Adjusted Budget	Actuals	Variance with Final Budget Positive (Negative)	% Budget Utilized
CENTRAL REGIONAL COMMAND	636,464	636,464	252,417	384,047	39.66%
MISSION VALLEY REGIONAL COMMAND	326,442	326,442	116,241	210,201	35.61%
NORTHEAST REGIONAL COMMAND	293,644	293,644	122,157	171,487	41.60%
PEBBLE HILLS REGIONAL COMMAND	325,530	325,530	123,489	202,041	37.93%
WESTSIDE REGIONAL COMMAND	221,090	221,090	89,479	131,611	40.47%
OPERATIONAL SUPPORT	1,531,922	1,531,922	527,220	1,004,702	34.42%
DIRECTED INVESTIGATIONS	905,426	905,426	368,014	537,412	40.65%
CRIMINAL INVESTIGATIONS	521,833	564,217	277,107	287,110	49.11%
FIRE DEPARTMENT ADMINISTRATION	3,196,350	3,196,350	1,181,407	2,014,943	36.96%
FIRE FIGHTING TRAINING	2,702,143	2,483,143	813,335	1,669,808	32.75%
FD EMERGENCY OPERATIONS	52,622,013	52,841,013	24,101,410	28,739,603	45.61%
SPECIAL OPERATIONS	270,705	270,705	150,033	120,672	55.42%
FIRE PREVENTION	3,195,260	3,195,260	1,301,567	1,893,693	40.73%
FIRE COMMUNICATIONS	635,256	635,256	284,495	350,761	44.78%
MAINTENANCE	3,029,314	3,029,314	1,230,640	1,798,674	40.62%
SCBA AND LOGISTIC	-	-	(83)	83	
FIRE SUPPORT PERSONNEL	3,226,863	3,226,863	1,389,230	1,837,633	43.05%
MUNICIPAL CLERK ADMIN	3,577,291	3,506,742	1,372,399	2,134,343	39.14%
MUNICIPAL CLERK JUDICIARY	1,006,626	1,006,626	394,408	612,218	39.18%
BLDG MAINT POLICE FACILITIES	560,000	560,000	187,815	372,185	33.54%
CITY WIDE BLDG MAINT NOC	13,881,742	14,123,068	4,572,458	9,550,610	32.38%
BUILDING MAINT FIRE FACILITIES	237,500	237,500	229,043	8,457	96.44%
BUILDING MAINT LEASED FAC	-	420,077	138,279	281,798	32.92%
LIBRARY MAINTENANCE COSTS	123,500	123,500	117,997	5,503	95.54%
DEVELOPMENT SERVICES ADMIN	656,810	730,470	527,087	203,383	72.16%
ENGINEERING ADMIN	582,534	621,934	400,553	221,381	64.40%
ENGINEERING DESIGN	191,779	191,779	67,810	123,969	35.36%
ENGINEERING CONSTRUCTION	538,587	538,587	275,915	262,672	51.23%
ENGINEERING PROGRAM MANAGEMENT	592,156	592,156	214,808	377,348	36.28%
ENGINEERING TRAFFIC	1,135,563	1,305,563	389,755	915,808	29.85%
ENGINEERING CIP	236,512	236,512	121,488	115,024	51.37%
ENGINEERING DESIGN & PROGRAM M	171,273	171,273	64,525	106,748	37.67%
PROJECT CONTROLS	302,709	302,709	101,931	200,778	33.67%
PLAN REVIEW	814,358	814,358	265,042	549,316	32.55%
COMMERCIAL INSPECTIONS	1,109,287	1,109,287	426,583	682,704	38.46%
RESIDENTIAL INSPECTIONS	988,797	988,797	330,916	657,881	33.47%
BLDG INSPECTION & PERMIT ADMIN	392,586	392,586	134,006	258,580	34.13%
SUBDIVISION INSPECTION	396,415	396,415	131,521	264,894	33.18%
STREETS EQUIPMENT SUPPORT	1,654,373	1,654,373	859,023	795,350	51.92%
ADMIN_FLEET SERVICES	-	-	(138)	138	
STREETS CONTRACT MANAGEMENT	805,401	805,401	322,141	483,260	40.00%
STREETS MEDIANS	816,801	816,801	230,323	586,478	28.20%
ADMIN SUPPORT AND DATA MGMT	993,304	993,304	412,532	580,772	41.53%
STREETS STORM WATER FLOOD MGMT	721,027	656,027	355,532	300,495	54.19%
STREETS & FACILITIES MAINT	5,588,780	5,588,780	2,074,505	3,514,275	37.12%
SIGNS AND MARKINGS	1,168,810	1,368,810	561,804	807,006	41.04%
TRAFFIC SIGNALS	1,444,312	1,444,312	619,122	825,190	42.87%
PARKING METER OPERATIONS	-	-	(3,354)	3,354	
STREET GRAFFITI PROGRAM	637,789	637,789	228,887	408,902	35.89%
STREET SWEEPING OPERATIONS	1,324,547	1,324,547	680,755	643,792	51.40%
ENVIRONMENT_FOOD	-	-	111,784	(111,784)	
ANIMAL REGULATION&DISEASE CTRL	-	-	280,493	(280,493)	
STD CLINICS	-	(394)	26,013	(26,407)	-6602.28%
DENTAL	-	-	52,969	(52,969)	

## CITY OF EL PASO, TEXAS

## General Fund

## Schedule of Expenditures - Budget and Actual

## Legal Level of Budgetary Control

For the five months ended January 31, 2008

Function/Activity	Adopted Budget	Adjusted Budget	Actuals	Variance with Final Budget Positive (Negative)	% Budget Utilized
NEIGHBORHOOD HEALTH CENTERS	-	81,298	22,321	58,977	27.46%
LABORATORY	-	98	45,358	(45,260)	46283.67%
ENVIRONMENTAL-GENERAL	-	(610)		(610)	
EPIDEMIOLOGY	-	-	11,596	(11,596)	
HEALTH ADMINISTRATION	-	21,585	90,067	(68,482)	417.27%
HEALTH SUPPORT SERVICES	-	(165)	82,158	(82,323)	-49792.73%
HEALTH INFORMATION SERVICES	-	-	19,763	(19,763)	
HUMAN RESOURCES	-	-	656	(656)	
HEALTH EDUCATION PROGRAM	-	-	20,550	(20,550)	
PARKS ADMINISTRATION	766,988	826,456	289,693	536,763	35.05%
RECREATION CTR ADMINISTRATION	3,574,494	3,570,025	1,382,285	2,187,740	38.72%
ACQUATICS ADMINISTRATION	219,241	224,241	90,608	133,633	40.41%
FACILITIES MAINTENANCE	3,385,548	3,385,548	1,230,207	2,155,341	36.34%
LAND MANAGEMENT	8,443,521	8,411,521	2,557,148	5,854,373	30.40%
LIBRARY ADMINISTRATION	1,512,894	1,693,089	784,499	908,590	46.34%
CATALOGING ORDERING & PROCESS	1,256,504	1,256,504	469,311	787,193	37.35%
MEMORIAL BRANCH OPERATIONS	225,440	225,440	92,603	132,837	41.08%
ARMIJO BRANCH OPERATIONS	169,981	169,981	67,603	102,378	39.77%
RICHARD BURGESS BRANCH OPER	473,452	473,452	195,509	277,943	41.29%
CIELO VISTA BRANCH OPER	179,694	179,694	63,606	116,088	35.40%
CLARDY FOX BRANCH OPER	238,130	238,130	97,285	140,845	40.85%
IRVING SCHWARTZ BRANCH OPER	281,117	281,117	109,489	171,628	38.95%
LOWER VALLEY BRANCH OPER	339,259	339,259	138,982	200,277	40.97%
WESTSIDE BRANCH OPERATIONS	277,109	277,109	83,412	193,697	30.10%
YSLETA BRANCH OPERATIONS	214,503	214,503	96,140	118,363	44.82%
EASTSIDE REGIONAL BRANCH	466,124	466,124	184,341	281,783	39.55%
MAIN LIBRARY	1,835,850	1,835,850	823,085	1,012,765	44.83%
WESTSIDE REGIONAL LIBRARY	482,712	482,712	194,418	288,294	40.28%
ART MUSEUM ADMINISTRATION	813,610	801,610	380,179	421,431	47.43%
ART MUSEUM EDUCATION	140,344	140,344	47,595	92,749	33.91%
ART MUSEUM CURATORIAL	223,335	223,335	115,454	107,881	51.70%
ACR ADMIN	368,156	415,356	152,070	263,286	36.61%
HISTORY MUSEUM ADMINISTRATION	495,428	495,428	208,764	286,664	42.14%
MUSEUM_OF_ARCHAEOLOGY	210,031	210,031	86,651	123,380	41.26%
ZOO GENERAL OPERATIONS	3,340,471	3,457,255	1,388,399	2,068,856	40.16%
ECONOMIC DEV ADMINISTRATION	1,951,534	2,061,286	739,493	1,321,793	35.88%
RELOCATION SERVICES_GEN FUND	53,584	53,584	21,610	31,974	40.33%
NEIGH SEVC CONSERVATION PROG	529,251	529,251	159,704	369,547	30.18%
SPECIAL ITEMS	12,306,868	11,941,073	3,794,516	8,146,557	31.78%
CASH RESERVE FUND	-	-	321,227	(321,227)	
GENERAL CITY REVENUES	-	3,110,000	3,000,000	110,000	96.46%
	<u>291,660,790</u>	<u>297,280,734</u>	<u>124,302,039</u>	<u>172,978,695</u>	41.81%

# CITY OF EL PASO, TEXAS

## COMBINING BALANCE SHEET

### NON-MAJOR GOVERNMENTAL FUNDS

January 31, 2008

	Special Revenue Funds					
	Federal Grants	State Grants	Other Grants	Health District	Non-Grants	Total
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ -	-	292,967	-	11,956,806	12,249,773
Receivables - Net of Allowances						
Trade	-	-	-	2,795	238,205	241,000
Due From Other Government Agencies	3,221,007	671,698	34,048	3,159,415	-	7,086,168
Due From Other Funds	-	-	-	159,499	5,796,743	5,956,242
Inventory	-	-	-	46,662	-	46,662
<b>TOTAL ASSETS</b>	<b>\$ 3,221,007</b>	<b>671,698</b>	<b>327,015</b>	<b>3,368,371</b>	<b>17,991,754</b>	<b>25,579,845</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 42,640	93	63	36,020	216,577	295,393
Accrued Payroll	124,046	78,258	1,226	301,334	82,231	587,095
Due to Other Funds	3,087,257	593,347	-	2,116,139	-	5,796,743
Taxes Payable	-	-	-	-	150	150
Unearned Revenue	(32,936)	-	45,534	-	-	12,598
Due To Other Government Agencies	-	-	-	73,615	-	73,615
<b>TOTAL LIABILITIES</b>	<b>3,221,007</b>	<b>671,698</b>	<b>46,823</b>	<b>2,527,108</b>	<b>298,958</b>	<b>6,765,594</b>
<b>FUND BALANCES</b>						
Reserved for:						
Inventory	-	-	-	46,662	-	46,662
Unreserved:						
Undesignated	-	-	280,192	794,601	17,692,796	18,767,589
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>280,192</b>	<b>841,263</b>	<b>17,692,796</b>	<b>18,814,251</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,221,007</b>	<b>671,698</b>	<b>327,015</b>	<b>3,368,371</b>	<b>17,991,754</b>	<b>25,579,845</b>

# CITY OF EL PASO, TEXAS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

### NON-MAJOR GOVERNMENTAL FUNDS

For the five months ended January 31, 2008

	Special Revenue Funds					
	Federal Grants	State Grants	Other Grants	Health District	Non-Grants	Total
Revenues						
Sales Taxes	\$ -	-	-	-	2,158,806	2,158,806
Franchise Fees					158,766	158,766
Charges for Services	-	-	-	724,769	1,704,849	2,429,618
Fines and Forfeits	-	-	-	13,558	463,128	476,686
Licenses and Permits	-	510	-	853,353	-	853,863
Intergovernmental Revenues	3,485,597	1,162,588	1,725	4,480,913	-	9,130,823
County Participation	-	-	-	960,683	-	960,683
Interest	-	-	-	360	13,424	13,784
Rents and Other	-	87,040	5,000	-	932,987	1,025,027
Total revenues	<u>3,485,597</u>	<u>1,250,138</u>	<u>6,725</u>	<u>7,033,636</u>	<u>5,431,960</u>	<u>17,208,056</u>
Expenditures						
Current:						
General Government	128,523	(26,729)	-	-	167,634	269,428
Public Safety	1,538,290	875,908	329	-	791,248	3,205,775
Public Works	-	3,950	-	-	-	3,950
Public Health	-	-	-	8,349,046	-	8,349,046
Parks Department	-	-	(16,424)	-	1,141,463	1,125,039
Library	-	132,790	1,881	-	7,621	142,292
Culture and Recreation	3,151	29,317	6,083	-	2,729,227	2,767,778
Economic Development	-	-	-	-	(36,550)	(36,550)
Planning	577,539	-	-	-	-	577,539
Solid Waste	-	-	-	96,208	-	96,208
Refunds of Employee Contributions	-	-	-	-	-	-
Community and Human Development	313,910	-	(6)	-	242,085	555,989
Capital Outlay	1,067,684	91,402	15,466	11,325	631,371	1,817,248
Total expenditures	<u>3,629,097</u>	<u>1,106,638</u>	<u>7,329</u>	<u>8,456,579</u>	<u>5,674,099</u>	<u>18,873,742</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(143,500)</u>	<u>143,500</u>	<u>(604)</u>	<u>(1,422,943)</u>	<u>(242,139)</u>	<u>(1,665,686)</u>
OTHER FINANCING SOURCES (USES)						
Transfers from other funds	143,500	-	-	1,751,547	66	1,895,113
Transfers Out	-	(143,500)	-	-	-	(143,500)
Total other financing sources (uses):	<u>143,500</u>	<u>(143,500)</u>		<u>1,751,547</u>	<u>66</u>	<u>1,751,613</u>
Net change in fund balances	-	-	(604)	328,604	(242,073)	85,927
Fund balances - beginning of year	-	-	280,796	512,659	17,934,869	18,728,324
Fund balances - end of year	<u>\$ -</u>	<u>-</u>	<u>280,192</u>	<u>841,263</u>	<u>17,692,796</u>	<u>18,814,251</u>

**CITY OF EL PASO, TEXAS**  
Schedule of Expenditures - Special Revenue Funds  
For the five months ended January 31, 2008

		Special Revenue Funds					
Grant	Description	Federal Grants	State Grants	Other Grants	Health District	Non-Grants	Total Special Revenue Funds
G010602	G010602 MAYOR'S HOMELESS MEALS	-	-	-	-	6,721	6,721
G010603	THE MAYOR'S 100 TEENS PROGRAM	-	-	-	-	3,530	3,530
G080801	BRAC OEA FY08	-	(26,729)	-	-	-	(26,729)
G210011	COPS UNIVERSAL HIRING AWARD	30,141	-	-	-	-	30,141
G210435	COPS IN SCHOOL '04	6,193	-	-	-	-	6,193
G210515	210515 HUMAN TRAFFICKING GRANT	45,040	-	-	-	-	45,040
G210525	G210525 HIDTA STING 2005	11,949	-	-	-	-	11,949
G210602	G210602 ATPAFY'06	-	(2,136)	-	-	-	(2,136)
G210616	G210616 HIDTA STING - RDI 2005	656	-	-	-	-	656
G210625	G210625 HIDTA STING FY06	39,109	-	-	-	-	39,109
G210626	G210626 HIDTA INTEL FY06	2,262	-	-	-	-	2,262
G210627	G210627 HIDTA STASH HOUSE FY06	1,484	-	-	-	-	1,484
G210628	G210628 HIDTA MULTI FY06	8,198	-	-	-	-	8,198
G210630	G210630 HIDTA TRANSP FY06	2,607	-	-	-	-	2,607
G210702	G210702 ATPA FY 2007	-	50,576	-	-	-	50,576
G210703	G210703 DART FY'07	-	(2,349)	-	-	-	(2,349)
G210704	G210704 CRT FY'07	-	(160)	-	-	-	(160)
G210705	G210705 TXDOT SAFE COMM FY07	-	5,011	-	-	-	5,011
G210706	G210706 OVAG FY'07	-	(2,140)	-	-	-	(2,140)
G210707	G210707 TXDOT COMM STEP FY07	-	20,592	-	-	-	20,592
G210709	G210709 TXDOT HOLIDAYS FY07	-	5,009	-	-	-	5,009
G210710	G210710 BUFFERZONE GRANT FY07	1,025	-	-	-	-	1,025
G210714	G210714TOBACCO COMPLIANCE FY07	-	-	329	-	-	329
G210716	G210716 COPS STEP SCHOOLS FY06	-	38,024	-	-	-	38,024
G210718	G210718 VCLG FY'07	-	(1,415)	-	-	-	(1,415)
G210719	G210719 TPA-TECH&PROG FY07	15,310	-	-	-	-	15,310
G210722	OCDETF 07 0413	1,690	-	-	-	-	1,690
G210724	G210724 TXDOT-UNDERAGE DRINKNG	-	7,620	-	-	-	7,620
G210725	HIDTA STING 2007	471,779	-	-	-	-	471,779
G210726	G210726 INTEL 2007	61,272	-	-	-	-	61,272
G210727	G210727 STASH HOUSE 2007	164,907	-	-	-	-	164,907
G210728	G210728 MULTI 2007	78,073	-	-	-	-	78,073
G210729	G210729 HIDTA ENTERPRISE FY07	8,745	-	-	-	-	8,745
G210730	G210730 HIDTA TRANS FY07	9,023	-	-	-	-	9,023
G210731	G210731 FUGITIVE 2007	5,073	-	-	-	-	5,073
G210802	G210802 ATPA GRANT FY08	-	437,696	-	-	-	437,696
G210803	G210803 DART FY08	-	33,893	-	-	-	33,893
G210805	G210805 SAFE COMMUNITIES FY08	-	38,526	-	-	-	38,526
G210806	G210806 OVAG FY08	-	32,448	-	-	-	32,448
G210807	G210807 COMP STEP 08	-	234,875	-	-	-	234,875
G210809	G210809 CLICK IT TICKETFY07	-	16,329	-	-	-	16,329
G210811	G210811 SHOCAP FY08	-	5,740	-	-	-	5,740
G210820	COPS SECURE OUR SCHOOLS FY08	21,938	-	-	-	-	21,938
G210825	STING DHE 07	39,981	-	-	-	-	39,981
G210826	STASH HOUSE DHE 07	37,526	-	-	-	-	37,526
G210827	ENTERPRISE DHE 07	107	-	-	-	-	107
G210828	TRANSPORTATION DHE 07	595	-	-	-	-	595
G210829	G210829 BORDER STAR 3	347,971	-	-	-	-	347,971
G220506	G220506 MMRS'03 CONTRACT	-	24,709	-	-	-	24,709
G220607	G220607 OPS & SAFETY PROG FY06	829,952	-	-	-	-	829,952
G220701	G220701 EMPG FY2007	33,951	-	-	-	-	33,951
G220706	G220706 HSGP FY07	10,985	-	-	-	-	10,985
G220801	EMERGENCY MGMT FY08	92,316	-	-	-	-	92,316
G220802	G220802 STATE HOMELAND SEC '06	226,116	-	-	-	-	226,116
G320301	TX FOREST SVC. ARBORIST	-	3,950	-	-	-	3,950
G410602	G410602 TB/PC OUTREACH FY06	-	-	-	44	-	44
G410622	G410622 BIO TERRORISM LAB'06	-	-	-	895	-	895
G410625	G410625 OPHP/BIOTERRISM FY06	-	-	-	42	-	42
G410702	G410702 TB/PC OUTREACH FY07	-	-	-	89,142	-	89,142
G410704	G410704 PDN SEXUAL HLTH PROG	-	-	-	26,295	-	26,295
G410706	G410706 IMMUNIZATIONS FY07 DSH	-	-	-	7,762	-	7,762
G410707	G410707 TB PREV & CONTROL FY07	-	-	-	811	-	811
G410708	G410708 CHS POP BASED FY07 DSH	-	-	-	1,403	-	1,403
G410709	G410709 ENVIRON HLTH GRP FY07	-	-	-	27	-	27
G410711	G410711 RLSS-LPHS FY07 DSHS	-	-	-	648	-	648



**CITY OF EL PASO, TEXAS**  
Schedule of Expenditures - Special Revenue Funds  
For the five months ended January 31, 2008

		Special Revenue Funds					
Grant	Description	Federal Grants	State Grants	Other Grants	Health District	Non-Grants	Total Special Revenue Funds
G410712	G410712 HIV/SURV STATE FY07	-	-	-	38	-	38
G410713	G410713 CHS-FEE FOR SRVC FY07	-	-	-	217	-	217
G410716	G410716 PASS THRU FY07 TCEQ	-	-	-	731	-	731
G410717	G410717 AQ COMPLIANCE FY07 TCE	-	-	-	3,898	-	3,898
G410718	G410718 AIR POLLUTION FY07 EPA	-	-	-	471	-	471
G410719	G410719 WHOLE AIR MONT FY07 TC	-	-	-	4,215	-	4,215
G410720	G410720 STD/HIV FED FY07 DSHS	-	-	-	55,380	-	55,380
G410721	G410721 TCEQ PM SAMPLE FY07 TC	-	-	-	396	-	396
G410723	G410723 HIV/SURV FED FY07 DSHS	-	-	-	9,480	-	9,480
G410724	G410724 BORDER AIR MONT FY07	-	-	-	112	-	112
G410725	G410725 OPHP/BIO PAN FLU	-	-	-	219	-	219
G410726	G410726 2-1-1 AREA INFO CENTER	-	-	-	13,238	-	13,238
G410727	G410727 CARRYOVER TITILEV FY07	-	-	-	201	-	201
G410728	G410728 JUAREZ MONIT FY07 EPA	-	-	-	7	-	7
G410731	MEDICAL INSTITUTE	-	-	-	(143)	-	(143)
G4107AD	G4107AD WIC ADMIN FY07 DSHS	-	-	-	333,926	-	333,926
G4107BF	G4107BF WIC BREASTFEEDING FY07	-	-	-	21,205	-	21,205
G4107NE	G4107NE WIC NUTRITION FY07 DSH	-	-	-	115,542	-	115,542
G410802	TB OUTREACH-FY08-DSHS	-	-	-	16,483	-	16,483
G410804	PASO DEL NORTE HEALTH FOUNDATION/TWO SHOULD	-	-	-	9,256	-	9,256
G410806	TDH IMMUNIZATION-FY08-DSHS	-	-	-	557,684	-	557,684
G410807	TDH TB PREVENTION AND CONTROL-	-	-	-	190,425	-	190,425
G410808	CHS POP BASED-FY08-DSHS	-	-	-	99,797	-	99,797
G410809	ENVIRONMENTAL HEALTH GROUP-FY0	-	-	-	418	-	418
G410811	TDH OFFICE OF REGIONAL PLANNIN	-	-	-	85,243	-	85,243
G410812	TDF HIV SURVEILLANCE - STATE-	-	-	-	10,073	-	10,073
G410813	TDF BUREAU W&C FEES-FY08	-	-	-	21,545	-	21,545
G410816	TCEQ PASS THRU-FY08-TCEQ	-	-	-	63,090	-	63,090
G410817	TCEQ AIR QUALITY-FY08-TCEQ	-	-	-	207,780	-	207,780
G410818	EPA AIR POLLUTION-FY08-TCEQ	-	-	-	119,015	-	119,015
G410819	WHOLE AIR MONITORING-FY08-TCEQ	-	-	-	87,756	-	87,756
G410820	STD/HIV FEDERAL-FY08-TCEQ	-	-	-	13,931	-	13,931
G410821	TCEQ PM SAMPLING-FY08-TCEQ	-	-	-	20,367	-	20,367
G410822	BIO TERRORISM LAB FY08	-	-	-	87,715	-	87,715
G410823	HIV SURVEILLANCE - FED-FY08-TC	-	-	-	2,048	-	2,048
G410824	TCEQ BORDER AIR MONITORING-FY0	-	-	-	11,743	-	11,743
G410825	OPHP BIOTERRORISM FY08	-	-	-	303,010	-	303,010
G410826	211 AREA INFO CENTER FY08	-	-	-	75,752	-	75,752
G410831	G410831 MEDICAL INSTITUTE FOR SEXUAL HEALTH FY2	-	-	-	9,175	-	9,175
G4108AD	ADMIN WIC ADMIN-FY08	-	-	-	1,195,954	-	1,195,954
G4108BF	BF04 WIC BREASTFEEDING-FY08	-	-	-	74,779	-	74,779
G4108NE	NE04 WIC NUTRITION-FY08	-	-	-	412,589	-	412,589
G510502	G510502 TURF MGMT PROGRAM	-	-	(14,712)	-	-	(14,712)
G530206	BEGIN AT BIRTH GRANT	-	-	15,635	-	-	15,635
G530607	G530607 LONE STAR FY06	-	(263)	-	-	-	(263)
G530703	G530703 TSLAC SYSTEM FY07	-	(4,412)	-	-	-	(4,412)
G530711	G530711 NEA- THE BIG READ FY07	-	99	-	-	-	99
G530802	LONE STAR FY08	-	2,492	-	-	-	2,492
G530803	TSLAC FY08	-	106,160	-	-	-	106,160
G530810	TANG FY08	-	30,439	-	-	-	30,439
G540006	MUSEUM GENERAL RESTRICTED	-	-	-	-	34,165	34,165
G540007	MUSEUM INSTRUCTION	-	-	-	-	22,975	22,975
G540010	HISTORY MUSEUM SPECIAL REVENUE	-	-	-	-	3,983	3,983
G540108MU01	OLGA RODERICK	-	-	-	-	6,312	6,312
G540109	SCHOOL SERVICES PRIVATE AWARDS	-	-	6,083	-	-	6,083
G540502	G540502 ARTS EDUCATION GRANT	-	1,985	-	-	-	1,985
G540701	G540701 TCA EDUCATION FY07	-	5,525	-	-	-	5,525
G540703	CURATORIAL PROJECTS	-	-	-	-	703	703
G540801	540801 TCA EDUC GRANT FY08	-	3,317	-	-	-	3,317
G540804	KRESS FOUNDATION CURATOR PRJ	-	-	-	-	1,370	1,370
G550702	G550702 TCA SUB GRANT FY07	-	9,823	-	-	-	9,823
G550703	HERITAGE TOURISM PLAN	1,093	-	-	-	-	1,093
G550803	NATIONAL ENDOWMENT FOR THE ARTS FOR TOURISM	-	8,667	-	-	-	8,667
G560801	EVENING LECTURE SERIES	1,565	-	-	-	-	1,565
G580802	JM CONFERENCE PROJECT	493	-	-	-	-	493

**CITY OF EL PASO, TEXAS**  
Schedule of Expenditures - Special Revenue Funds  
For the five months ended January 31, 2008

		Special Revenue Funds					Total Special Revenue Funds
Grant	Description	Federal Grants	State Grants	Other Grants	Health District	Non-Grants	
G710502	G710502 HOGG FOUNDATION GRANT	-	-	(6)	-	-	(6)
G7107FGCITY	G7107FGCITY CITY FUNDED FY'07	14,617	-	-	-	-	14,617
G7107FGFEDR	G7107FGFEDR FED FUNDED FY'07	38,314	-	-	-	-	38,314
G7107RSCITY	G7107RSCITY RSVP CITY FY07	12,622	-	-	-	-	12,622
G7107RSFEDR	G7107RSFEDR RSVP FED FUND FY07	26,551	-	-	-	-	26,551
G7107RSSTAT	G7107RSSTAT RSVP STATE FY'07	5	-	-	-	-	5
G7108FGCDBG	FOSTERGRANDPARENTS CD FUNDED	6,858	-	-	-	-	6,858
G7108FGCITY	FOSTERGRANDPARENTS CITY FUNDED	12,651	-	-	-	-	12,651
G7108FGFEDR	FOSTERFRANDPARENTS FED FUNDED	152,627	-	-	-	-	152,627
G7108RSCITY	RSVP CITY FUNDED	277	-	-	-	-	277
G7108RSFEDR	RSVP FEDERAL FUNDED	10,076	-	-	-	-	10,076
G7108RSSTAT	RSVP STATE FUNDED	39,312	-	-	-	-	39,312
G780503	FHWA / TXDOT / MPO FY'05	2,451	-	-	-	-	2,451
G780504	FHWA BORDER WIZARD '05	5,393	-	-	-	-	5,393
G780601	G780601 FHWA/NMSHTD/MPO FY'06	77	-	-	-	-	77
G780603	G780603 FHWA/TXDOT/MPO FY'06	974	-	-	-	-	974
G780701	G780701 FHWA/NMDOT/MPO FY07	3,900	-	-	-	-	3,900
G780703	G780703 FHWA/TXDOT/MPO FY07	140,563	-	-	-	-	140,563
G780801	780801 NEW MEXICO FY08	20,031	-	-	-	-	20,031
G780802	780802 TEXAS GRANT FY 08	404,150	-	-	-	-	404,150
P500201	PARK USER FEE GEN. ADMINISTRAT	-	-	-	-	96,080	96,080
P500202	PARK USER FEE SPORTS	-	-	-	-	212,884	212,884
P500203	PARK USER FEE AQUATICS	-	-	-	-	296,319	296,319
P500204	PARK USE GUS & GOLDIE MARKETIN	-	-	-	-	1,853	1,853
P500205	PARK USER SPECIAL PROMO.SEC.	-	-	-	-	17,426	17,426
P500207	PARK AGENCY ARMIJO	-	-	-	-	8,061	8,061
P500208	PARK AGENCY CAROLINA REC CTR	-	-	-	-	28,649	28,649
P500209	PARK AGENCY MISSOURI	-	-	-	-	6,729	6,729
P500210	PARK AGENCY NATIONS TOBIN	-	-	-	-	26,382	26,382
P500211	PARK AGENCY NORHTEAST	-	-	-	-	23,796	23,796
P500212	PARK AGENCY PAVO REAL	-	-	-	-	19,125	19,125
P500213	PARK AGENCY SAN JUAN	-	-	-	-	12,947	12,947
P500214	PARK AGENCY WESTSIDE	-	-	-	-	26,300	26,300
P500215	PARK AGENCY RAY GILMORE CTR	-	-	-	-	6,009	6,009
P500216	PARK AGENCY SEVILLE COMMUNITY	-	-	-	-	3,483	3,483
P500217	PARK AGENCY GOLDEN AGE SENIOR	-	-	-	-	117,443	117,443
P500218	PARK AGENCY MEM. PARK SENIOR C	-	-	-	-	14,468	14,468
P500219	PARK AGENCY SACRAMENTO SENIOR	-	-	-	-	4,274	4,274
P500220	PARK AGENCY SAN JUAN SENIOR CT	-	-	-	-	11,371	11,371
P500221	PARK AGENCY S. EL PASO SR. CT.	-	-	-	-	8,530	8,530
P500222	PARK AGENCY WASHINGTON SENIOR	-	-	-	-	12,360	12,360
P500223	PARK AGENCY WELLINGTON CHEW	-	-	-	-	8,442	8,442
P500225	PARK AGENCY CENTER FOR THE HAN	-	-	-	-	37,750	37,750
P500226	PARK AGENCY EAST SIDE SENIOR C	-	-	-	-	18,058	18,058
P500227	PARK AGENCY SPE. EVENTS SR. CT	-	-	-	-	2,264	2,264
P500228	PARK AGENCY POLLY HARRIS SR. C	-	-	-	-	15,426	15,426
P500229	PARK AGENCY YOUTH OUTREACH PRG	-	-	-	-	2,424	2,424
P500230	PARK AGENCY CHIHUAHUTTA COMM.	-	-	-	-	286	286
P500231	FEDERAL CONFISCATED FUNDS	-	-	-	-	590,335	590,335
P500232	STATE CONFISCATED FUNDS	-	-	-	-	241,871	241,871
P500234	PD DONATED FUNDS	-	-	-	-	140	140
P500235	ABANDONED AUTO TRUST- RESTRICT	-	-	-	-	86,619	86,619
P500236	GARAGE KEEPERS LIEN-RESTRICATIO	-	-	-	-	267,461	267,461
P500238	CONTINUING EDUCATION TRAINING	-	-	-	-	11,407	11,407
P500239	BREATH ALCOHOL TESTING	-	-	-	-	12,930	12,930
P500243	PARK AGENCY PETER MRTNZ SR. CR	-	-	-	-	10,391	10,391
P500247	PARK AGENCY NOLAN RICHARSON RE	-	-	-	-	7,328	7,328
P500251	EASTWOOD REC CENTER	-	-	-	-	41,722	41,722
P500252	MARTY ROBINS REC CENTER	-	-	-	-	34,520	34,520
P500253	P500253 WESTSIDE REC USER FEE	-	-	-	-	28,363	28,363
P507000	P507000 PALO VERDE -PROJ BRAVO	-	-	-	-	241,558	241,558
P507002	P507002 PV- DARK SKIES PROG	-	-	-	-	1,515	1,515
P518000053	BORDERLAND DEDICATED REVENUE	-	-	-	-	26	26
P518000858	TIERRA DEL ESTE #1 PARK	-	-	-	-	9,525	9,525
P518000863	SOUTH DAKOTA RIDGE	-	-	-	-	5,958	5,958

**CITY OF EL PASO, TEXAS**  
Schedule of Expenditures - Special Revenue Funds  
For the five months ended January 31, 2008

		Special Revenue Funds					
Grant	Description	Federal Grants	State Grants	Other Grants	Health District	Non-Grants	Total Special Revenue Funds
PBE04ST130	SGNL & FLASH INSTAL DIST 8	-	12,270	-	-	-	12,270
PBR06001	STANTON BRIDGE CANOPY	-	8,625	-	-	-	8,625
PCP07ZO001	ZOO IMPROVEMENTS	-	-	-	-	11,240	11,240
PD30424	D30424 D3 FY95 COUNCIL ROLLOVE	-	-	-	-	2,033	2,033
PD40425	D40425 NE MUNI CENTER ROLLOVER	-	-	-	-	2,761	2,761
PD50426	DICK SHINAUT PARK CONCRETE SLA	-	-	-	-	1,266	1,266
PD70428	D70428 D7 FY95 COUNCIL ROLLOVE	-	-	-	-	1,643	1,643
PD80429	D80429 D8 FY95 COUNCIL ROLLOVE	-	-	-	-	2,089	2,089
PED00001	ECONOMIC DEVELOPMENT	-	-	-	-	113,311	113,311
PED00002	DOWNTOWN FACADE PROGRAM	-	-	-	-	(36,550)	(36,550)
PLIB00002	PLIB00002 ESPERANZA MORENO LIB	-	-	-	-	231	231
PMC0001	MUNI TECHNOLOGY REV FUND PRJCT	-	-	-	-	23,686	23,686
PPL0302	OEA ANNEXATION PLAN	128,523	-	-	-	-	128,523
PPW0007130	CAROLINA BRIDGE RECONSTRUCTION	-	1,842	-	-	-	1,842
PQLPA184	PIP4 MAJOR DEVELOPMENT	-	-	-	-	790	790
PQLPA186B	CITYWIDE PARKS BID PACKAGE 6B	-	-	-	-	1,448	1,448
PQLPA188	PIP8 PLYGRND AND TREE PLANTING	-	-	-	-	658	658
	NO GRANT ASSIGNED	-	-	-	-	8,999	8,999
	ART RESTRICTED FUND	-	-	-	-	4,502	4,502
	CONVENTION & PERF ARTS CENTER	-	-	-	-	2,195,921	2,195,921
	DONATIONS	-	-	-	-	425	425
	LIBRARY	-	-	-	-	9,086	9,086
	MUNICIPAL COURT SECURITY	-	-	-	-	123,417	123,417
	OTHER	-	-	-	-	34,280	34,280
	ZOO OPERATIONS	-	-	-	-	462,296	462,296
		<u>\$ 3,629,097</u>	<u>1,106,638</u>	<u>7,329</u>	<u>4,361,830</u>	<u>5,674,099</u>	<u>14,778,993</u>

# CITY OF EL PASO, TEXAS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

### DEBT SERVICE FUND

For the five months ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Adopted	Final		Positive (Negative)
Budgetary fund balance, September 1	\$ 4,470,117	4,470,117	4,470,117	-
Resources (inflows):				
Property taxes	56,285,568	56,285,568	38,373,330	(17,912,238)
Penalties and Interest-Delinquent taxes	-	-	131,359	131,359
Interest received	700,000	700,000	220,308	(479,692)
Parking meter revenue	1,345,843	1,345,843	478,133	(867,710)
Transfers from other funds	3,412,880	1,573,385	476	(1,572,909)
Amounts available for appropriation	<u>66,214,408</u>	<u>64,374,913</u>	<u>43,673,723</u>	<u>(20,701,190)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal	29,070,000	28,419,341	632,905	27,786,436
Interest	33,181,217	33,337,271	255,124	33,082,147
Fiscal fees	54,000	54,000	1,968	52,032
Total charges to appropriations	<u>62,305,217</u>	<u>61,810,612</u>	<u>889,997</u>	<u>60,920,615</u>
Budgetary fund balance, August 31	<u>\$ 3,909,191</u>	<u>2,564,301</u>	<u>42,783,726</u>	<u>40,219,425</u>

This budget and this schedule are prepared on a basis consistent with accounting principles generally accepted in the United States.

CITY OF EL PASO, TEXAS  
Schedule of Capital Projects Fund Expenditures  
For the five months ended January 31, 2008

Project	Name/Description	Capital Projects
G7131CD0024	RAWLINGS DENTAL CENTER	35,921
P501313	PROCEEDS-CERT/OBLIG 1994A (1MA	(61)
P501540	PLAYGROUND EQUIPMENT	451
P501545	MSC IMPROVEMENTS - FY98 CO	2,416
P501554	TMC/CBD SIGNALIZATION UPGRADE	2,477
P501566	CIVIC CENTER CAPITAL IMPROVEME	99,638
P502002	P502002 CVB ROOF REHAB	7,295
P540001	CITY AUCTIONS	58,373
P540010CTY	CAPITAL OUTLAY	2,005,225
P540010LEG	CAPITAL OUTLAY	23,717
P540010LIB	CAPITAL OUTLAY	212,276
PAPACQTNYSY03	ACQUISITIONS	3,659
PAPACQTNYSY06	ACQUISITIONS	5,340
PAPADMINY03	2% for ARTS ADMIN 2003CO'S	28,616
PAPCOLLASMY03	COLLECTION ASSESSMENT	210
PAPCOMPROJY03	CITYWIDE COMMUNITY PROJECTS	19,840
PAPCULTOURY03	CULTURAL TOURISM GATEWAYS PROJ	3,885
PAPENVPRESY03	ENVIRONMENTS/PRESERVATION PROJ	15,290
PAPMURALPY03	MURAL ART PROJECT	17,730
PAPNEIGHPY03	NEIGHBORHOODS PROJECT	90
PBE04FI101	FIRE STATION #18	52,002
PBE04FI104	FIRE STATION #34	1,443
PBE04PA103	GENERAL PRK IMPRVMT	(76,207)
PBE04PA104	LEO CANCELLAR POOL2	15,648
PBE04ST102	ALABAMA	684
PBE04ST103A	BILLY THE KID PHS 2	1,110
PBE04ST104	BOWEN	2,731
PBE04ST106	CEDAR GROVE PH 11 THRU 12	932
PBE04ST107	CEDAR GROVE P 1-9	5,437
PBE04ST108	DORBANDT ST & DNGE (EAST)	7,684
PBE04ST108A	#N/A	64,846
PBE04ST109A	MONTWOOD MEDIAN IMPV DIST 6	208
PBE04ST110	GEORGE DIETER MEDIAN	5,800
PBE04ST114A	LANDSCAPE & PKWY IMP D-4 DYER	(100,091)
PBE04ST115	LEE BLVD PHASE II	197
PBE04ST117	MONTOYA HEIGHTS P 1	393,771
PBE04ST118	MONTOYA HEIGHTS PHASE 2	40,031
PBE04ST121	MONTWOOD MEDIAN	41,531
PBE04ST122A	NORTHPARK DRAINAGE PHASE 2	790
PBE04ST124B	VAN BUREN DAM	21,957
PBE04ST124C	LOUISIANA ST. DRAINAGE AREAS	13,058
PBE04ST126	PEBBLE HILLS	53,537
PBE04ST127	ROSEWAY	1,316
PBE04ST130	SGNL & FLASH INSTAL DIST 8	(12,270)
PBE04ST132	STREET RESURFACING CITY WIDE	(4,579)
PBE04ST136	UNPAVED RIGHT OF WAY CITY WIDE	24,666
PBE04ST137	UNPAVED RIGHT OF WAY DIST 2	100,539
PBE04ST138	UNPAVED RIGHT OF WAY DIST 8	10,984
PBE04ST138A	ALAMITO (3RD ST & ST VRAIN ST)	73,350
PBE04ST138B	#N/A	2,237
PBE04ST139	UPPER VALLEY RD ST & DRNG	113,903

CITY OF EL PASO, TEXAS  
Schedule of Capital Projects Fund Expenditures  
For the five months ended January 31, 2008

Project	Name/Description	Capital Projects
PBR05001	ZARAGOSA BRIDGE DCL	14,041
PBR07001	FRED WILSON BRIDGE EVAL & REP	274,363
PCP06BI001	BOND ISSUANCE COSTS 06/07 COS	694,366
PCP06FC001	CEBEDA/I-10 FLOOD CONTROL	201,182
PCP06FC002	STORMWATER DRAINAGE CP06	10,937
PCP06FC002B	CARNEGIE DESIGN	80,648
PCP06FC002D	BOWEN PHASE II	9,820
PCP06MF001	ADA COMPLIANCE CP06	6,382
PCP06MF001A	ADA CONNECTIVITY W/2006 RESURF	283,714
PCP06MF001B	SIDEWALK CONECTIVITY	8,117
PCP06MF001C	SIDEWALK DATA ACQUISITION PROG	99,701
PCP06MF002	EMERG CITY FACILITY REHAB CP06	31,967
PCP06NA001D1B	VALLEY CREEK PARK	55
PCP06NA001D4B	CHUCK HEINRICH/NORTH HILLS	4,211
PCP06NA001D5A	TIERRA DEL ESTE#1	987
PCP06NA001D6	NEIGHBORHOOD INITIA DISTRICT 6	5,125
PCP06NA001D7	NEIGHBORHOOD DISTRICT 7	15,979
PCP06NA001D8C	CHIHUAHUITA SERENTITY GARDEN	36,346
PCP06ST003	LITTLE FLOWER ST & DNG	165
PCP06ST005	MCCOMBS/RAILROAD ST & DRAINAGE	17,301
PCP06ST008	PELICANO/LOMALAND ST & DRNG	17,439
PCP06ST010	CARNEGIE ST & DRNG PHASE I	2,764
PCP06ST011	STREET RESURFACING 2007	1,569,010
PCP06ST012	CONCRETE INTERSECTIONS CP06	240,255
PCP06ST012A	UV RIVER RUN@COUNTRY C. TRAFFI	2,800
PCP06ST012B	ARTCRAFT @ UP VAL & WESTSIDE	987
PCP06ST013	SIGNAL/FLASHER INSTALL CP06	183,174
PCP06ST013A	EDGEMERE @ NOLAN RICHARDSON DR	3,333
PCP06ST013C	#N/A	3,333
PCP06ST013H	HELEN OF TROY @ RESLER DR	3,333
PCP06ST013I	MESITA ELEMENTARY SCHOOL FLASH	2,900
PCP06ST013J	BROWN MIDDLE SCHOOL FLASHER	2,900
PCP06ST013K	VISTA DEL SOL ELEMENTARY SCHOO	2,900
PCP06ST013L	JANE HAMBRICK ELEMENTARY SCHOO	2,900
PCP06ST014B	TURNER STREET IMPROVEMENTS	790
PCP06ST014D	MONTOYA UNPAVED ROW	5,752
PCP06ST016	MAST ARM REPLACEMENT CP06	10,000
PCP06ST019	LANE MARKINGS CP06	10,164
PCP06ST022	TXDOT MATCHES CP06	45,309
PCP07CAP001	CAPITAL ACQUISITIONS	44,701
PCP07HE001	#N/A	526
PCP07ZO001	ZOO IMPROVEMENTS	252,885
PFC06001	RESLER CANYON IMPROVEMENTS	81,217
PFI06001	CENTRAL FIRE STATION HVAC	360,855
PFLESVC01	EQUIPMENT REPLACEMENT	53,868
PLI08001	CIELO VISTA BRANCH LIBRARY	13,732
PMB0005004	BE CAP ACQ FIRE	93,126
PMB0005005	BE CAP ACQ HEALTH	14,083
PMB0005008	BE CAP ACQ LIBRARY	28,819
PMB0005011	BE CAP ACQ P.S. COM	79,736
PMF05004	CITY HALL 7TH FLOOR RENOVATION	10,757

CITY OF EL PASO, TEXAS  
Schedule of Capital Projects Fund Expenditures  
For the five months ended January 31, 2008

Project	Name/Description	Capital Projects
PMF06001	CITY HALL UPGRADES FY 2006	8,600
PMF07002	POSTAGE	2,389
PMF07003	#N/A	48,874
PPA05001	COHEN STADIUM LESSOR IMPV	1,295
PPA06001	CITYWIDE SWINGS	18,759
PPA07001	SHAWVER & HAWKINS POOL COOLING	25,681
PPW0007160	YARBROUGH BRIDGE RECONST.	30,604
PPW0035007	SAN ANTONIO PLAZA	132
PPW0045	KEYSTONE HERITAGE PARK	75,277
PPW0046004	NORTHEAST REGIONAL PARK	26,377
PPW0046008	CLEVELAND SQUARE	10,373
PPW0046009	WESTSIDE COMMUNITY PARKS (VALL	10,002
PPW0046029YR2	HACIENDA HEIGHTS AND POOL	31,636
PPW0050	ADA COMPLIANCE PHASE 1	1,400
PPW0051	ANIMAL SHELTER	25
PPW0053	DODGE (HAWKINS) EXPANSION	37,910
PPW0054	ZARAGOZA OVERPASS	88,501
PPW0056001	LIB PRJTS 00 ELEC-WESTSIDE LIB	7,124
PPW0056006YR2	LOWER VALLEY LIBRARY (NEW)	3,129
PPW0058001	HISTORY MUSEUM (NEW)	10,391
PPW0310	PLAZA THEATRE	125,315
PPWAR03001	FY03 CO'S ARTWORK-2%	(2,613)
PPWST03001	CBD PHASE 3	594,624
PPWST03022	EDGEMERE EXTENSION	12,793
PQLLI104	QOL LIBRARY CONTINGENCY	(1,284)
PQLPA136	WESTSIDE REC CENTER (NEW)	3,420
PQLPA144	PAVO REAL PARK & POOL	654,198
PQLPA150	ROSE GARDEN	175
PQLPA171	WESTSIDE REGIONAL PARK (ALL P)	4,352
PQLPA172	WEST SPORT COMPLEX	1,404,608
PQLPA179	TRAVIS WHITE PARK PARKING LOT	10,908
PQLPA183	PIP3 POOL RENOVATIONS	(9,815)
PQLPA184	PIP4 MAJOR DEVELOPMENT	28,168
PQLPA185	PIP5 SHELTER RENOVATIONS	1,045
PQLPA186	PIP6A IRRIGATION AND SITE WORK	1,650
PQLPA186A	CITYWIDE PARKS BID PKG 6A	526
PQLPA186B	CITYWIDE PARKS BID PACKAGE 6B	24,916
PQLPA188	PIP8 PLYGRND AND TREE PLANTING	706
PQLPA190	PIP10 WESTSIDE COMMUNITY PARK	155,380
PQLZO103	ZOO PARKING LOT	38,622
PQLZO104	ZOO AFRICA EXPANSION	61,669
PQLZO106	ZOO WESTERN EXPANSION	2,325,717
PST05006	EL PASO DR INTX IMPV	1,000
PST06002	ALBERTA & CONCEPCION IMPV	651,215
PST06004	TRAFFIC CALMING DEVICES/SIGNAL	43,338
PST07001	STREET RESURFACING 2007	263,876
PST07002	TRAFFIC CALMING 2007	1,679
PST07003	MICRO SURFACING 2007	324,070
PST08002	UPPER VALLEY TRAFFIC STUDY	3,500
PSTM06 PW102-0	LANDFILL SLOPE EROSION REPAIRS	8,485
PSTM06 PW107-0	#N/A	22,861

CITY OF EL PASO, TEXAS  
Schedule of Capital Projects Fund Expenditures  
For the five months ended January 31, 2008

Project	Name/Description	Capital Projects
PSTM06 PW111-0	FRANKLIN SUMMIT DRNG EASEMENT	82,000
PSTM06 PW119-0	COLONIA ESCONDIDA	93,299
PSTM06 PW119-0A	Colonia Escondida Phase II	352,351
PSTM06 PW141-0	#N/A	13,891
PSTM06 PW24-0	WALLENBERG AND MESA HILLS	295,095
PSTM06 PW25-0	OCOTILLO/CHARL ANN	3,679
PSTM06 PW26-0	LINDBERG DONIPH TO MONTOYA DRA	254,467
PSTM06 PW26-0A	LOMITA DRAINAGE IMPROVEMENTS	204,421
PSTM06 PW37-0	THUNDERBIRD VALLEY CHANNEL	116,461
PSTM06 PW41-0	WESTSIDE IMPROVEMENTS PHASEII	1,343,674
PSTM06 PW42-0	PARAGON SANTA FE CHANNEL FESTI	1,617,075
PSTM06 PW43-0	CORONADO CHANNEL	2,845,247
PSTM06 PW506	GOV'T HILLS OUTFALL/DURAZNO NE	29,253
PSTM06 PW509	BASIN A PUMP STATION DISCHARGE	9,120
PSTM06 PW512	CHAN NO. 2 BUTTRFLD TRAIL APTS	50,808
PSTM06 PW513	CHIHUAHUITA NEIGHBORHOOD	76,800
PSTM06 PW516	JOYCE CIRCLE	57,422
PSTM06 PW517	LINCOLN CHANNEL	22,321
PSTM06 PW518	LOS SIGLOS CT & LUCAS MARCELO	6,282
PSTM06 PW520	MODESTO CHAN RIVER OUTFALL	396,748
PSTM06 PW522	MOWAD SUBDIVISION	20,689
PSTM06 PW525	NORTHGATE DIVERSION CHANNEL	21,054
PSTM06 PW527	PERSHING DAM UPPER & LOWER BAS	6,717
PSTM06 PW531	THORNTON	136,780
PSTM06 PW534	INTERSECTION EROSION REPAIR	658
PSTM06 PW537	COPPER QUEEN	178,685
PSTM06 PW540	DALLAS OUTFALL	32,853
PSTM06 PW541	EDGEMERE & ROBERT E. LEE	3,682
PSTM06 PW542	FIBER OPTIC LINK TO CITY FACIL	331,651
PSTM06 PW553	AGRICULTURAL DRAINS REHAB	527
PSTM06 PW554	CEBADA PUMP STATION	57,801
PSTM06 PW555	CAPITAL EQUIPMENT	565,782
PSTM06 PW556	SAIPAN	414,766
PSTM06 PW56-0	OJO DE AGUA CHANNEL & THORN IN	1,125,575
PSTM06 PW57-0	SCHUSTER SLOPE IMPROVEMENTS	30,170
PSTM06 PW63-0	RIM ROAD/SCENIC DRIVE	32,160
PSTM06 PW64-0	MCKELLIGON CANYON	57,598
PSTM06 PW67-0	HIGH RIDGE CHANNEL	563,653
PSTM06 PW70-0	CASTELLANO DRIVE	111,302
PSTM06 PW84-0	JAMES WATT @ LEE TREVINO	347,371
PSTM06FC001	STORM 2006 MASTER	(710,893)
PSTM06FC001A	GLORY RD STORM SEWER RELOCATIO	334,512
PSTM06FC001B	MASTER DRAINAGE STUDY	267,522
PSTM06FC002	GRAVITY FLOW OUTLETS TO RIO GR	226,635
PSTM06FC004A	INSPECT/ASSESS CONDUITS PH 1	15,746
PSTM06FC004B	INSPECT/ASSESS CONDUITS PH 2	5,146
PSTM06FC004E	SURETY DROP INLET	89,000
PZO07001	ZOO IMPROVEMENTS 2007	73,445
	Total Expenditures and transfers	<u>\$ 27,743,972</u>



# CITY OF EL PASO, TEXAS

## COMBINING BALANCE SHEET

### INTERNAL SERVICE FUNDS

January 31, 2008

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
ASSETS			
Cash and Cash Equivalents	\$ -	8,837,052	8,837,052
Receivables - Net of Allowances			
Trade	63,869	-	63,869
Due From Other Funds	3,531	677,497	681,028
Inventory	664,499	-	664,499
Fuel Inventory	87,479	-	87,479
Capital Assets:			
Buildings, Improvements & Equipment, Net	190,098	-	190,098
TOTAL ASSETS	<u>1,009,476</u>	<u>9,514,549</u>	<u>10,524,025</u>
LIABILITIES			
Accounts Payable	254,451	38	254,489
Accrued Payroll	111,013	23,084	134,097
Due to Other Funds	677,497	-	677,497
Compensated Absences	131,526	34,853	166,379
Claims and Judgments	-	16,225,478	16,225,478
TOTAL LIABILITIES	<u>1,174,487</u>	<u>16,283,453</u>	<u>17,457,940</u>
NET ASSETS			
Invested in capital assets, net of related debt	193,629		193,629
Unrestricted	<u>(358,640)</u>	<u>(6,768,904)</u>	<u>(7,127,544)</u>
Total net assets	(165,012)	(6,768,904)	(6,933,916)
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,009,476</u>	<u>9,514,549</u>	<u>10,524,025</u>

# CITY OF EL PASO, TEXAS

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

### INTERNAL SERVICE FUNDS

For the five months ended January 31, 2008

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
OPERATING REVENUES:			
Sales to Departments	\$ 7,020,446	-	7,020,446
Premium Contributions	-	20,496,752	20,496,752
General Revenues	13,804	448,529	462,333
TOTAL OPERATING REVENUES	7,034,250	20,945,281	27,979,531
OPERATING EXPENSES:			
Personnel Services	1,352,396	311,250	1,663,646
Outside Contracts	82,879	1,139,747	1,222,626
Professional Services	-	47,393	47,393
Fuel and Lubricants	3,084,164	-	3,084,164
Materials and Supplies	1,826,913	6,981	1,833,894
Communications	5,986	846	6,832
Utilities	2,739	-	2,739
Operating Leases	31,301	-	31,301
Travel and Entertainment	1,804	265	2,069
Benefits Provided	-	13,874,336	13,874,336
Maintenance and Repairs	678,748	-	678,748
Other Operating Expenses	11,530	778	12,308
Depreciation	25,608	-	25,608
TOTAL OPERATING EXPENSES	7,104,068	15,381,596	22,485,664
OPERATING INCOME(LOSS)	(69,818)	5,563,685	5,493,868
INCOME (LOSS)	(69,818)	5,563,685	5,493,868
Change in net assets	(69,818)	5,563,685	5,493,868
Total Net Assets-beginning	(95,194)	(12,332,589)	(12,427,783)
Total Net Assets-ending	\$ (165,012)	(6,768,904)	(6,933,916)

**CITY OF EL PASO, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the five months ended January 31, 2008

	<u>SUPPLY AND SUPPORT</u>	<u>SELF INSURANCE</u>	<u>TOTALS</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 6,973,766	20,945,281	27,919,047
Payments to suppliers	(5,643,287)	(15,291,890)	(20,935,177)
Payments to employees	(1,343,809)	(317,421)	(1,661,230)
Net cash provided by operating activities	<u>(13,330)</u>	<u>5,335,970</u>	<u>5,322,640</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Proceeds (to) from other funds	<u>13,330</u>	<u>(16,861)</u>	<u>(3,531)</u>
Net cash provided (used) by noncapital financing activities	<u>13,330</u>	<u>(16,861)</u>	<u>(3,531)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Principal paid on capital debt	-	-	-
Interest paid on capital debt	<u>-</u>	<u>-</u>	<u>-</u>
Net cash (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of investments	<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>
Net cash provided by investing activities	<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>
Net increase (decrease) in cash and cash equivalents	-	6,519,109	6,519,109
Balances - beginning of the year	<u>-</u>	<u>2,317,943</u>	<u>2,317,943</u>
Balances - end of the year	<u><u>\$ -</u></u>	<u><u>8,837,052</u></u>	<u><u>8,837,052</u></u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (69,818)	5,563,685	5,493,868
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	25,608	-	25,608
Change in assets and liabilities:			
Receivables, net	(60,484)	-	(60,484)
Inventories	-	-	-
Accounts and other payables	82,777	(221,545)	(138,768)
Accrued expenses	8,587	(6,170)	2,417
Net cash provided by operating activities	<u><u>\$ (13,330)</u></u>	<u><u>5,335,970</u></u>	<u><u>5,322,640</u></u>

**CITY OF EL PASO, TEXAS**  
**COMBINING STATEMENT OF NET ASSETS**  
**PENSION TRUST FUNDS**

January 31, 2008

		FPPF Pension Trust Fund (as of December 31, 2006)		
	CEPF Pension Trust Fund	Firemen Division	Policemen Division	Total
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 28,334,373	3,679,987	6,652,984	38,667,344
Investments:				
United States Government Securities	14,827,536	-	-	14,827,536
Corporate Bonds	17,629,044	-	-	17,629,044
Corporate Stocks	275,590,467	-	-	275,590,467
Bank Collective Investment Funds	170,594,948	-	-	170,594,948
Foreign Exchange Contract	26,999,997	-	-	26,999,997
Fixed Income Securities	-	83,648,646	151,226,927	234,875,573
Domestic Equities	-	96,316,508	174,128,933	270,445,441
International Equities	-	69,806,764	126,202,431	196,009,195
Receivables - Net of Allowances				
Commission Credits Receivable	96,603	-	-	96,603
Due from Brokers For Securities Sold	6,279,814	-	-	6,279,814
Employer Contributions	-	161,889	273,634	435,523
Employee Contributions	-	137,425	180,752	318,177
Accrued Interest and Dividends	-	-	11	11
Prepaid Items	59,123	-	-	59,123
Capital Assets:				
Buildings, Improvements & Equipment, Net	-	737,570	973,415	1,710,985
Total assets	<u>540,411,905</u>	<u>254,488,789</u>	<u>459,639,087</u>	<u>1,254,539,781</u>
<b>LIABILITIES</b>				
Accounts Payable	6,167,130	317,757	505,822	6,990,709
Deferred Revenue - Commission Credits	96,603	-	-	96,603
Foreign Exchange Contract	234,728	-	-	234,728
Total liabilities	<u>6,498,461</u>	<u>317,757</u>	<u>505,822</u>	<u>7,322,040</u>
<b>NET ASSETS</b>				
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 533,913,444</u>	<u>254,171,032</u>	<u>459,133,265</u>	<u>1,247,217,741</u>

**CITY OF EL PASO, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN NET ASSETS**  
**PENSION TRUST FUNDS**  
For the five months ended January 31, 2008

	CEPF Pension Trust Fund	FPPF Pension Trust Fund (for the year ended December 31, 2006)		Total
		Firemen Division	Policemen Division	
ADDITIONS (REDUCTIONS)				
Contributions:				
Employer	\$ 6,257,685	8,020,937	11,567,974	25,846,596
Employee	5,242,926	6,630,782	7,485,861	19,359,569
Other	-	844	-	844
Total contributions	11,500,611	14,652,563	19,053,835	45,207,009
Investment earnings (loss):				
Net increase in fair value of investments	(15,339,178)	36,215,597	65,263,398	86,139,817
Interest	1,162,168	7,035	13,186	1,182,389
Dividends	1,525,018	65,910	119,046	1,709,974
Securities lending income	-	-	-	-
Securities lending fees	-	-	-	-
Investment advisor fees	(1,577,285)	(918,592)	(1,646,821)	(4,142,698)
Increase in commission credits receivable	-	-	-	-
Net investment (loss)	(14,229,277)	35,369,950	63,748,809	84,889,482
Other Income (Loss)				
Rental Income	-	-	861	861
Total other income (loss)	-	-	861	861
Total additions (reductions)	(2,728,666)	50,022,513	82,803,505	130,097,352
DEDUCTIONS				
Benefits paid to participants	12,163,219	16,135,998	21,635,347	49,934,564
Refunds of contributions	1,198,386	655,228	1,373,629	3,227,243
Administrative expenses	331,043	643,496	716,729	1,691,268
Total deductions	13,692,648	17,434,722	23,725,705	54,853,075
Change in net assets	(16,421,314)	32,587,791	59,077,800	75,244,277
Net assets - beginning of the year	550,334,758	221,583,241	400,055,465	1,171,973,464
Net assets - end of the year	\$ 533,913,444	254,171,032	459,133,265	1,247,217,741

# CITY OF EL PASO, TEXAS

## Statement of Changes in Assets and Liabilities

### AGENCY FUNDS

For the five months ended January 31, 2008

	August 31, 2007	Debits	Credits	January 31, 2008
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 2,961,078	393,628,294	360,973,024	35,616,348
Uncollected Property Taxes	49,929,259	588,921,223	437,833,750	201,016,732
Special Assessment - PID #1	551,604		-	551,604
Due from Other Funds	4,662,096	-		4,662,096
Total assets	<u>\$ 58,104,037</u>	<u>982,549,517</u>	<u>798,806,774</u>	<u>241,846,780</u>
<b>LIABILITIES</b>				
Prepaid Property Taxes	\$ 1,823,775	1,699,211		124,564
Payable to Bondholders - PID #1	551,604	-		551,604
Amount Available for Bond Payments	16,792	-	34,487	51,279
Payable to Other Taxing Entities	759,282	359,273,813	391,716,923	33,202,392
Property Taxes Subject to Refund	5,023,325	-	1,876,884	6,900,209
Uncollected Taxes	49,929,259	437,833,750	588,921,223	201,016,732
Total Liabilities	<u>\$ 58,104,037</u>	<u>798,806,774</u>	<u>982,549,517</u>	<u>241,846,780</u>

CITY OF EL PASO, TEXAS  
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR  
GOVERNMENTAL FUNDS  
For the five months Ended January 31, 2008

	General	Community Development Block Grants	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
EXPENDITURES						
Salaries and Wages	\$ 67,370,003	801,810		40,817	6,748,537	74,961,167
Overtime	5,889,610	623		3,404	791,529	6,685,166
Payroll taxes	2,468,908	58,625		3,289	476,263	3,007,085
FPPF - Police Division Contribution	4,734,869				241,581	4,976,450
FPPF - Fire Division Contribution	3,543,968				13,259	3,557,227
CEPF Contribution	2,946,786	87,319		4,644	670,871	3,709,620
Health benefits	6,648,548	55,652		5,202	639,809	7,349,211
Retiree health benefit contribution	1,069,891				62,708	1,132,599
Workers compensation	2,423,070	5,362		317	254,231	2,682,980
Unemployment	71,873	791		45	7,747	80,456
Employee Allowances	146,290				12,849	159,139
Outside Contracts	1,013,037	18,207		73,056	1,145,827	2,250,127
Data processing contracts	404,998	656			2,150	407,804
Groundkeeping	484,245					484,245
Billing and collection contracts	530,231	58,123				588,354
Facilities and public access maintenance	750,102				60,806	810,908
Janatorial contracts	423,678				87,245	510,923
Office equipment	603,415	127			10,315	613,857
Security	191,402	97			275,098	466,597
Appraisal	1,414,250	700				1,414,950
Health care providers	490,735				29,820	520,555
Professional Services	120,783	641			1,499,389	1,620,813
Legal	174,417	(420)			101,014	275,011
Audit	117,424				20,672	138,096
Engineering	77,880	14,549				92,429
Electricity	2,905,824				253,799	3,159,623
Water	775,194				34,387	809,581
Natural Gas	345,448				17,353	362,801
Fuel and Lubricants	1,766,679				110,035	1,876,714
Interfund Services	2,113,049	11,234		2,389	133,314	2,259,986
Personal Service Contracts	(240)			32,837	27,309	59,906
Supplies and Materials	1,964,681	5,697		56	889,833	2,860,267
Communications	774,681	1,946		67	160,452	937,146
Operating Leases	523,291	1,413			337,597	862,301
Prisoner custody	1,009,103					1,009,103
General liability and property insurance	276,615				3,408	280,023
Seminars and continuing education	47,469	915			14,305	62,689
Tuition reimbursement	146,588					146,588
Other Operating Expenditures	559,119	45,799			615,772	1,220,690
Maintenance and Repairs	683,958				38,375	722,333
Travel	94,213	7,578			208,739	310,530
Grant Match	80,971				332,659	413,630
Other Non-Operating Expenditures	140,514				827	141,341
Settlements	399,483				268,247	667,730
Community Service Projects	281,138	1,327,550			458,363	2,067,051
Capital Outlay	30,258	1,921,432		27,736,286	1,817,248	31,505,224
Operating contingency	200,750			21,104		221,854
Debt Service:						
Principal			632,914			632,914
Interest Expense			255,115			255,115
Fiscal Fees			1,968	(35,239)		(33,271)
Total expenditures	119,229,199	4,426,426	889,997	27,888,274	18,873,742	171,307,638
Transfers to other funds	5,072,840			6,026	143,500	5,222,366
Total expenditures and transfers out	\$ 124,302,039	4,426,426	889,997	27,894,300	19,017,242	176,530,004

# CITY OF EL PASO, TEXAS

## COMBINING SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR

### NON-MAJOR GOVERNMENTAL FUNDS

For the five months Ended January 31, 2008

Special Revenue Funds									
	Federal Grants	State Grants	Other Grants	Final Budget	Public Health			Non-Grants	Total
					Health District	Health District-Grants	Total		
Salaries and Wages	895,800	480,497	4,913	6,070,079	1,767,336	2,749,620	4,516,956	850,371	6,748,537
Overtime	463,806	247,455	-	69,000	43,473	22,095	65,568	14,700	791,529
Payroll taxes	44,510	24,900	316	471,297	139,463	200,943	340,406	66,131	476,263
FPPF - Police Division Contribution	155,839	85,742	-	-	-	-	-	-	241,581
FPPF - Fire Division Contribution	13,259	-	-	-	-	-	-	-	13,259
CEPF Contribution	52,090	26,734	501	716,651	219,545	318,838	538,383	53,163	670,871
Health benefits	107,351	59,268	327	509,105	173,267	262,263	435,530	37,333	639,809
Retiree health benefit contribution	-	-	-	188,123	62,708	-	62,708	-	62,708
Workers compensation	53,066	27,591	22	173,844	62,539	71,032	133,571	39,981	254,231
Unemployment	1,416	739	4	6,276	1,971	2,749	4,720	868	7,747
Employee Allowances	-	1,200	-	6,324	11,539	-	11,539	110	12,849
Outside Contracts	159,304	22,305	(16,424)	344,718	135,818	163,403	299,221	681,421	1,145,827
Data processing contracts	2,150	-	-	-	-	-	-	-	2,150
Facilities and public access maintenance	-	-	-	175,311	7,891	1,785	9,676	51,130	60,806
Janatorial contracts	-	-	-	138,764	20,928	46,490	67,418	19,827	87,245
Office equipment	-	-	-	40,729	7,754	729	8,483	1,832	10,315
Security	327	-	-	93,000	20,118	1,407	21,525	253,246	275,098
Health care providers	-	-	-	59,900	10,300	19,520	29,820	-	29,820
Professional Services	159,445	(91,022)	-	8,350	178	1,313	1,491	1,429,475	1,499,389
Legal	-	-	-	-	-	-	-	101,014	101,014
Audit	-	-	-	40,310	20,672	-	20,672	-	20,672
Electricity	-	-	-	223,351	71,533	20,222	91,755	162,044	253,799
Water	-	-	-	31,072	10,096	2,717	12,813	21,574	34,387
Natural Gas	-	-	-	43,665	9,926	5,145	15,071	2,282	17,353
Fuel and Lubricants	5,961	16,268	-	154,500	59,792	16,742	76,534	11,272	110,035
Interfund Services	5,209	569	-	134,093	66,639	27,673	94,312	33,224	133,314
Personal Service Contracts	23,635	-	-	-	-	3,530	3,530	144	27,309
Supplies and Materials	84,738	17,348	2,971	815,778	251,876	144,452	396,328	388,448	889,833
Communications	21,592	6,343	-	178,048	68,721	53,470	122,191	10,326	160,452
Operating Leases	134,013	53,262	-	110,100	7,564	131,845	139,409	10,913	337,597
General liability and property insurance	-	-	-	16,042	2,660	748	3,408	-	3,408
Seminars and continuing education	-	(2,500)	-	29,530	8,473	4,840	13,313	3,492	14,305
Other Operating Expenditures	157,889	14,434	-	181,023	222,300	35,477	257,777	185,672	615,772
Maintenance and Repairs	-	-	-	72,656	5,102	142	5,244	33,131	38,375
Travel	20,013	24,103	(767)	37,850	7,760	51,476	59,236	106,154	208,739
Grant Match	-	-	-	801,888	318,056	-	318,056	14,603	332,659
Other Non-Operating Expenditures	-	-	-	150	343	-	343	484	827
Settlements	-	-	-	30,000	268,247	-	268,247	-	268,247
Community Service Projects	-	-	-	-	-	-	-	458,363	458,363
Capital Outlay	1,067,684	91,402	15,466	(10,650)	10,161	1,164	11,325	631,371	1,817,248
Total expenditures	3,629,097	1,106,638	7,329	11,960,877	4,094,749	4,361,830	8,456,579	5,674,099	18,873,742
OTHER FINANCING SOURCES (USES)									
Transfers to other funds	-	143,500	-	459,000	-	-	-	-	143,500
Total expenditures and transfers out	\$ 3,629,097	1,250,138	7,329	12,419,877	4,094,749	4,361,830	8,456,579	5,674,099	19,017,242



**CITY OF EL PASO, TEXAS**  
**SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - BUDGET AND ACTUAL**  
**GENERAL FUND**  
For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Charges to appropriations (outflows):				
Salaries and Wages	\$ 159,022,716	159,212,304	67,370,003	91,842,301
Overtime	8,464,705	8,688,717	5,889,610	2,799,107
Payroll taxes	6,331,563	6,364,557	2,468,908	3,895,649
FPPF - Police Division Contribution	10,795,363	10,795,363	4,734,869	6,060,494
FPPF - Fire Division Contribution	7,660,474	7,660,474	3,543,968	4,116,506
CEPF Contribution	7,022,412	7,063,371	2,946,786	4,116,585
Salary reserve	2,012,203	1,961,807		1,961,807
	<u>201,309,436</u>	<u>201,746,593</u>	<u>86,954,144</u>	<u>114,792,449</u>
Health benefits	15,642,948	15,662,222	6,648,548	9,013,674
Workers compensation	5,682,492	5,689,298	2,423,070	3,266,228
Unemployment	168,649	169,001	71,873	97,128
	<u>21,494,089</u>	<u>21,520,521</u>	<u>9,143,491</u>	<u>12,377,030</u>
Employee Allowances	303,649	303,649	146,290	157,359
Personal Service Contracts		3,000	(240)	3,240
	<u>303,649</u>	<u>306,649</u>	<u>146,050</u>	<u>160,599</u>
Retiree health benefit contribution	2,442,323	2,442,323	1,069,891	1,372,432
Seminars and continuing education	285,285	289,494	47,469	242,025
Tuition reimbursement	164,610	164,610	146,588	18,022
Employee Advancement	<u>449,895</u>	<u>454,104</u>	<u>194,057</u>	<u>260,047</u>
Travel	378,365	368,504	94,213	274,291
Outside Contracts	3,238,262	3,434,204	1,013,037	2,421,167
Data processing contracts	3,049,660	3,055,040	404,998	2,650,042
Groundkeeping	2,280,246	2,280,246	484,245	1,796,001
Facilities and public access maintenance	1,815,383	2,315,584	750,102	1,565,482
Janitorial contracts	1,365,933	1,365,933	423,678	942,255
Security	548,778	506,714	191,402	315,312
Facility Operating Expenditures	<u>6,010,340</u>	<u>6,468,477</u>	<u>1,849,427</u>	<u>4,619,050</u>
Billing and collection contracts	1,571,100	1,571,100	530,231	1,040,869
Appraisal	2,592,020	2,592,020	1,414,250	1,177,770
Office equipment	1,759,416	1,742,516	603,415	1,139,101
Supplies and Materials	5,989,271	6,157,847	1,964,681	4,193,166
Operating Leases	1,366,276	1,410,960	523,291	887,669
Operating Supplies	<u>9,114,963</u>	<u>9,311,323</u>	<u>3,091,387</u>	<u>6,219,936</u>
Health care providers	1,592,814	1,354,379	490,735	863,644
Professional Services	477,563	468,648	120,783	347,865
Legal	375,000	375,000	174,417	200,583
Audit	255,025	270,625	117,424	153,201
Engineering	22,000	276,415	77,880	198,535
Professional Services	<u>2,722,402</u>	<u>2,745,067</u>	<u>981,239</u>	<u>1,763,828</u>

CITY OF EL PASO, TEXAS  
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - BUDGET AND ACTUAL  
GENERAL FUND  
For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Electricity	8,895,622	8,895,622	2,905,824	5,989,798
Water	2,869,000	2,869,000	775,194	2,093,806
Natural Gas	926,679	926,679	345,448	581,231
Utilities	12,691,301	12,691,301	4,026,466	8,664,835
Fuel and Lubricants	3,732,611	3,732,714	1,766,679	1,966,035
Interfund Services	4,259,335	4,329,803	2,113,049	2,216,754
Maintenance and Repairs	2,031,565	2,250,427	683,958	1,566,469
Fuel and Repairs	10,023,511	10,312,944	4,563,686	5,749,258
Communications	2,103,431	2,039,039	774,681	1,264,358
Prisoner custody	1,890,000	1,890,000	1,009,103	880,897
Grant Match	806,684	751,144	80,971	670,173
Settlements	829,049	852,521	399,483	453,038
Community Service Projects	588,361	588,361	281,138	307,223
Capital Outlay		1,223,764	30,258	1,193,506
Operating contingency	1,000,000	594,400	200,750	393,650
Other Operating Expenditures	524,397	584,790	169,812	414,978
Other Non-Operating Expenditures	173,000	348,000	140,514	207,486
General liability and property insurance	945,025	953,751	665,922	287,829
Transfers to other funds	5,409,527	8,434,794	5,072,840	3,361,954
Total charges to appropriations	<u>\$ 291,660,790</u>	<u>297,280,734</u>	<u>124,302,039</u>	<u>172,978,695</u>

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - General Government

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	% of Budget
	Original	Final		Positive (Negative)	
<b>Mayor and Council</b>					
Salaries and Wages	\$ 841,514	842,589	313,878	528,711	37.25%
Overtime			937	(937)	
Payroll taxes	67,511	67,511	24,175	43,336	35.81%
CEPF Contribution	54,331	54,331	21,520	32,811	39.61%
Health benefits	124,030	124,030	51,681	72,349	41.67%
Workers compensation	3,908	3,908	1,632	2,276	41.76%
Unemployment	558	558	231	327	41.40%
Employee Allowances	40,956	40,956	17,100	23,856	41.75%
Outside Contracts	47,000	47,000	23,700	23,300	50.43%
Office equipment	1,200	1,200		1,200	
Fuel and Lubricants	3,000	3,000	1,167	1,833	38.90%
Interfund Services	10,400	9,325	2,462	6,863	26.40%
Supplies and Materials	19,800	19,800	2,259	17,541	11.41%
Communications	6,000	7,163	1,538	5,625	21.47%
Operating Leases	3,600	3,600	442	3,158	12.28%
Other Operating Expenditures	89,000	87,771	6,707	81,064	7.64%
Travel	29,000	29,000	4,107	24,893	14.16%
Transfers to other funds		66	66		100.00%
Total charges to appropriations	<u>\$ 1,341,808</u>	<u>1,341,808</u>	<u>473,602</u>	<u>868,206</u>	35.30%
<b>City Manager</b>					
Salaries and Wages	\$ 1,297,466	1,333,161	553,823	779,338	41.54%
Overtime			848	(848)	
Payroll taxes	84,743	84,743	27,639	57,104	32.62%
CEPF Contribution	145,576	145,576	59,995	85,581	41.21%
Health benefits	69,164	69,164	28,820	40,344	41.67%
Workers compensation	6,268	6,268	2,611	3,657	41.66%
Unemployment	1,306	1,306	545	761	41.73%
Employee Allowances	44,278	44,278	21,031	23,247	47.50%
Outside Contracts	66,000	64,700	9,268	55,432	14.32%
Office equipment	1,000	900		900	
Interfund Services	4,750	5,051	975	4,076	19.30%
Supplies and Materials	28,152	28,952	12,672	16,280	43.77%
Communications	8,500	8,799	2,084	6,715	23.68%
Operating Leases	7,098	7,098	1,433	5,665	20.19%
Seminars and continuing education	10,000	12,741	3,143	9,598	24.67%
Other Operating Expenditures	14,265	11,524	4,444	7,080	38.56%
Travel	29,000	29,000	10,148	18,852	34.99%
Total charges to appropriations	<u>\$ 1,817,566</u>	<u>1,853,261</u>	<u>739,479</u>	<u>1,113,782</u>	39.90%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - General Government

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	% of Budget
	Original	Final		Positive (Negative)	
<b>Municipal Clerk</b>					
Salaries and Wages	\$ 211,118	211,118	69,369	141,749	32.86%
Overtime			272	(272)	
Payroll taxes	16,169	16,169	5,467	10,702	33.81%
CEPF Contribution	21,913	21,913	7,589	14,324	34.63%
Health benefits	9,910	9,910	4,130	5,780	41.68%
Workers compensation	1,206	1,206	503	703	41.71%
Unemployment	212	212	88	124	41.51%
Outside Contracts	296,700	296,700	44,390	252,310	14.96%
Interfund Services	2,000	2,000	125	1,875	6.25%
Supplies and Materials	6,718	12,718	3,088	9,630	24.28%
Operating Leases	6,000	6,000	939	5,061	15.65%
Seminars and continuing education	1,200	1,200	1,200		100.00%
Other Operating Expenditures	15,800	15,800	3,860	11,940	24.43%
Travel	6,100	6,100	1,460	4,640	23.93%
Total charges to appropriations	<u>\$ 595,046</u>	<u>601,046</u>	<u>142,480</u>	<u>458,566</u>	23.71%
<b>Financial Services</b>					
Salaries and Wages	\$ 1,866,078	1,908,311	835,620	1,072,691	43.79%
Overtime			4,913	(4,913)	
Payroll taxes	139,622	142,852	58,948	83,904	41.27%
CEPF Contribution	211,396	216,329	95,900	120,429	44.33%
Health benefits	127,598	127,598	53,166	74,432	41.67%
Workers compensation	7,588	7,588	3,163	4,425	41.68%
Unemployment	1,843	1,843	768	1,075	41.67%
Employee Allowances	4,216	4,216	1,777	2,439	42.15%
Outside Contracts	51,500	48,500	(390)	48,890	-0.80%
Data processing contracts		5,380	5,380		100.00%
Appraisal	10,000	10,000	2,900	7,100	29.00%
Professional Services	20,000	18,085	6,126	11,959	33.87%
Audit	255,025	270,625	117,424	153,201	43.39%
Engineering	2,000	3,915	(4,620)	8,535	-118.01%
Fuel and Lubricants	2,500	2,500	729	1,771	29.16%
Interfund Services	11,500	12,000	3,769	8,231	31.41%
Personal Service Contracts			(240)	240	
Supplies and Materials	44,110	44,610	22,377	22,233	50.16%
Communications	3,850	5,950	1,709	4,241	28.72%
Operating Leases	17,950	20,350	5,974	14,376	29.36%
Seminars and continuing education	2,500	2,600	1,770	830	68.08%
Other Operating Expenditures	7,800	7,100	2,400	4,700	33.80%
Travel	8,500	5,600	2,170	3,430	38.75%
Capital Outlay		16,620	6,093	10,527	36.66%
Total charges to appropriations	<u>\$ 2,795,576</u>	<u>2,882,572</u>	<u>1,227,826</u>	<u>1,654,746</u>	42.59%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - General Government

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>Information Technology</b>					
Salaries and Wages	\$ 2,520,783	2,654,998	1,065,551	1,589,447	40.13%
Overtime			8,199	(8,199)	
Payroll taxes	191,261	201,530	75,935	125,595	37.68%
CEPF Contribution	244,603	260,279	108,163	152,116	41.56%
Health benefits	139,162	146,072	60,865	85,207	41.67%
Workers compensation	10,427	11,099	4,624	6,475	41.66%
Unemployment	2,521	2,656	1,106	1,550	41.64%
Employee Allowances	4,216	4,216	1,777	2,439	42.15%
Outside Contracts	387,111	387,111	112,378	274,733	29.03%
Data processing contracts	2,924,660	2,924,660	397,916	2,526,744	13.61%
Facilities and public access maintenance	1,000	1,000	95	905	9.50%
Office equipment	1,462,460	1,462,460	521,241	941,219	35.64%
Engineering		82,500	82,500		100.00%
Fuel and Lubricants	9,500	9,500	3,339	6,161	35.15%
Interfund Services	19,700	19,700	2,885	16,815	14.64%
Supplies and Materials	149,617	160,184	31,228	128,956	19.50%
Communications	1,539,030	1,539,030	632,626	906,404	41.11%
Operating Leases	38,367	38,367	5,080	33,287	13.24%
Seminars and continuing education	41,450	35,950	1,089	34,861	3.03%
Other Operating Expenditures	200	49,600	88	49,512	0.18%
Maintenance and Repairs	2,000	2,000	875	1,125	43.75%
Travel	21,870	22,870	3,525	19,345	15.41%
Capital Outlay		752,336	18,732	733,604	2.49%
Total charges to appropriations	<u>\$ 9,709,938</u>	<u>10,768,118</u>	<u>3,139,817</u>	<u>7,628,301</u>	29.16%
<b>City Attorney</b>					
Salaries and Wages	\$ 2,637,190	2,637,190	1,094,614	1,542,576	41.51%
Overtime			1,209	(1,209)	
Payroll taxes	185,997	185,997	65,561	120,436	35.25%
CEPF Contribution	283,446	283,446	119,503	163,943	42.16%
Health benefits	89,040	89,040	37,100	51,940	41.67%
Workers compensation	11,234	11,234	4,681	6,553	41.67%
Unemployment	529	529	221	308	41.78%
Employee Allowances	12,372	12,372	5,557	6,815	44.92%
Outside Contracts	10,000	10,000	1,069	8,931	10.69%
Office equipment	3,500	3,500		3,500	
Professional Services	237,500	237,500	28,060	209,440	11.81%
Legal	375,000	375,000	174,417	200,583	46.51%
Interfund Services	4,800	4,800	1,463	3,337	30.48%
Supplies and Materials	33,000	34,000	4,891	29,109	14.39%
Operating Leases	15,000	15,000	4,356	10,644	29.04%
Seminars and continuing education	3,000	6,000	4,692	1,308	78.20%
Other Operating Expenditures	8,500	8,500		8,500	
Travel	16,000	13,000	1,368	11,632	10.52%
Settlements	829,049	829,049	374,364	454,685	45.16%
Capital Outlay		1,229	1,085	144	88.28%
Total charges to appropriations	<u>\$ 4,755,157</u>	<u>4,757,386</u>	<u>1,924,211</u>	<u>2,833,175</u>	40.45%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - General Government

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	% of Budget
	Original	Final		Positive (Negative)	
<b>Office of Management and Budget</b>					
Salaries and Wages	\$ 979,571	943,876	361,054	582,822	38.25%
Overtime			13	(13)	
Payroll taxes	73,220	73,220	25,309	47,911	34.57%
CEPF Contribution	112,317	112,317	41,117	71,200	36.61%
Health benefits	35,291	35,291	14,704	20,587	41.67%
Workers compensation	4,290	4,290	1,788	2,502	41.68%
Unemployment	988	988	412	576	41.70%
Employee Allowances	3,373	3,373	1,777	1,596	52.68%
Outside Contracts	73,250	80,250	43,606	36,644	54.34%
Interfund Services	6,500	6,500	1,348	5,152	20.74%
Personal Service Contracts		3,000		3,000	
Supplies and Materials	10,224	11,559	4,269	7,290	36.93%
Communications	600	165	165		100.00%
Operating Leases	7,000	6,500	1,291	5,209	19.86%
Seminars and continuing education	300	900	781	119	86.78%
Other Operating Expenditures	500	500	160	340	32.00%
Travel	12,000	12,000	6,947	5,053	57.89%
Total charges to appropriations	<u>\$ 1,319,424</u>	<u>1,294,729</u>	<u>504,741</u>	<u>789,988</u>	38.98%
<b>Planning</b>					
Salaries and Wages	\$ 1,580,355	1,580,355	579,281	1,001,074	36.66%
Overtime	3,900	3,900	14,435	(10,535)	370.13%
Payroll taxes	121,031	121,031	42,556	78,475	35.16%
CEPF Contribution	185,525	185,525	69,067	116,458	37.23%
Health benefits	154,187	154,187	64,246	89,941	41.67%
Workers compensation	7,907	7,907	3,294	4,613	41.66%
Unemployment	1,590	1,590	662	928	41.64%
Employee Allowances			(1,000)	1,000	
Outside Contracts	9,360	9,360	1,414	7,946	15.11%
Office equipment	4,275	4,275	5,087	(812)	118.99%
Appraisal	2,600	2,600		2,600	
Interfund Services	17,310	17,310	7,646	9,664	44.17%
Supplies and Materials	24,692	24,692	6,860	17,832	27.78%
Communications	1,318	1,318	1,704	(386)	129.29%
Operating Leases	2,137	2,137	772	1,365	36.13%
Seminars and continuing education	2,993	2,993	1,710	1,283	57.13%
Other Operating Expenditures	3,462	3,462	1,384	2,078	39.98%
Travel	15,415	15,415	7,919	7,496	51.37%
Total charges to appropriations	<u>\$ 2,138,057</u>	<u>2,138,057</u>	<u>807,037</u>	<u>1,331,020</u>	37.75%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - General Government

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	% of Budget
	Original	Final		Positive (Negative)	
<b>Personnel</b>					
Salaries and Wages	\$ 1,303,175	1,359,532	525,435	834,097	38.65%
Overtime			1,602	(1,602)	
Payroll taxes	100,474	104,785	37,636	67,149	35.92%
CEPF Contribution	152,572	159,155	60,507	98,648	38.02%
Health benefits	103,364	106,589	44,411	62,178	41.67%
Workers compensation	5,103	5,465	2,277	3,188	41.67%
Unemployment	1,324	1,381	576	805	41.71%
Employee Allowances	4,216	4,216	1,777	2,439	42.15%
Outside Contracts	39,000	43,000	13,535	29,465	31.48%
Office equipment	950	1,750		1,750	
Professional Services	30,000	30,000	17,371	12,629	57.90%
Interfund Services	10,300	11,100	4,285	6,815	38.60%
Supplies and Materials	17,200	20,667	7,553	13,114	36.55%
Communications	1,300	1,300	319	981	24.54%
Operating Leases	15,000	15,000	4,693	10,307	31.29%
Seminars and continuing education	65,700	65,700	238	65,462	0.36%
Tuition reimbursement	164,610	164,610	146,588	18,022	89.05%
Other Operating Expenditures	8,050	8,633	4,700	3,933	54.44%
Travel	200	333		333	
Total charges to appropriations	<u>\$ 2,022,538</u>	<u>2,103,216</u>	<u>873,503</u>	<u>1,229,713</u>	41.53%
<b>Tax Office</b>					
Salaries and Wages	\$ 831,879	831,879	341,593	490,286	41.06%
Overtime			3,832	(3,832)	
Payroll taxes	61,725	61,725	22,400	39,325	36.29%
CEPF Contribution	88,006	88,006	35,100	52,906	39.88%
Health benefits	82,915	82,915	34,548	48,367	41.67%
Workers compensation	3,667	3,667	1,528	2,139	41.67%
Unemployment	835	835	348	487	41.68%
Employee Allowances	4,216	4,216	1,777	2,439	42.15%
Outside Contracts	23,416	23,416	697	22,719	2.98%
Data processing contracts	120,000	120,000		120,000	
Office equipment	9,800	9,800	3,241	6,559	33.07%
Security	5,000	5,000	1,946	3,054	38.92%
Appraisal	2,494,420	2,494,420	1,411,350	1,083,070	56.58%
Interfund Services	146,000	146,000	87,729	58,271	60.09%
Supplies and Materials	34,050	34,050	10,842	23,208	31.84%
Communications	1,000	1,000	371	629	37.10%
Operating Leases	3,500	3,500	876	2,624	25.03%
Other Operating Expenditures	1,700	1,700	1,157	543	68.06%
Travel	15,000	15,000	4,210	10,790	28.07%
Other Non-Operating Expenditures			5	(5)	
Total charges to appropriations	<u>\$ 3,927,129</u>	<u>3,927,129</u>	<u>1,963,550</u>	<u>1,963,579</u>	50.00%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - General Government

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>General government</b>					
Salaries and Wages	\$ 14,069,129	14,303,009	5,740,218	8,562,791	40.13%
Overtime	3,900	3,900	36,260	(32,360)	929.74%
Payroll taxes	1,041,753	1,059,563	385,626	673,937	36.39%
CEPF Contribution	1,499,685	1,526,877	618,461	908,416	40.50%
Health benefits	934,661	944,796	393,671	551,125	41.67%
Workers compensation	61,598	62,632	26,101	36,531	41.67%
Unemployment	11,706	11,898	4,957	6,941	41.66%
Employee Allowances	117,843	117,843	51,573	66,270	43.76%
Outside Contracts	1,003,337	1,010,037	249,667	760,370	24.72%
Data processing contracts	3,044,660	3,050,040	403,296	2,646,744	13.22%
Facilities and public access maintenance	1,000	1,000	95	905	9.50%
Office equipment	1,483,185	1,483,885	529,569	954,316	35.69%
Security	5,000	5,000	1,946	3,054	38.92%
Appraisal	2,507,020	2,507,020	1,414,250	1,092,770	56.41%
Professional Services	287,500	285,585	51,557	234,028	18.05%
Legal	375,000	375,000	174,417	200,583	46.51%
Audit	255,025	270,625	117,424	153,201	43.39%
Engineering	2,000	86,415	77,880	8,535	90.12%
Fuel and Lubricants	15,000	15,000	5,235	9,765	34.90%
Interfund Services	233,260	233,786	112,687	121,099	48.20%
Personal Service Contracts		3,000	(240)	3,240	-8.00%
Supplies and Materials	367,563	391,232	106,039	285,193	27.10%
Communications	1,561,598	1,564,725	640,516	924,209	40.93%
Operating Leases	115,652	117,552	25,856	91,696	22.00%
Seminars and continuing education	127,143	128,084	14,623	113,461	11.42%
Tuition reimbursement	164,610	164,610	146,588	18,022	89.05%
Other Operating Expenditures	149,277	194,590	24,900	169,690	12.80%
Maintenance and Repairs	2,000	2,000	875	1,125	43.75%
Travel	153,085	148,318	41,854	106,464	28.22%
Other Non-Operating Expenditures			5	(5)	
Settlements	829,049	829,049	374,364	454,685	45.16%
Capital Outlay		770,185	25,910	744,275	3.36%
Transfers to other funds		66	66		100.00%
Total charges to appropriations	<u>\$ 30,422,239</u>	<u>31,667,322</u>	<u>11,796,246</u>	<u>19,871,076</u>	37.25%



# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Public Safety

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Police Department					
Salaries and Wages	\$ 66,427,666	66,427,666	28,006,683	38,420,983	42.16%
Overtime	5,186,221	5,186,221	3,024,990	2,161,231	58.33%
Payroll taxes	1,735,110	1,735,110	661,409	1,073,701	38.12%
FPPF - Police Division Contribution	10,795,363	10,795,363	4,734,869	6,060,494	43.86%
CEPF Contribution	1,230,035	1,230,035	499,645	730,390	40.62%
Health benefits	6,754,619	6,754,619	2,814,425	3,940,194	41.67%
Workers compensation	2,904,849	2,904,849	1,210,355	1,694,494	41.67%
Unemployment	71,768	71,768	29,905	41,863	41.67%
Employee Allowances	117,837	117,837	53,883	63,954	45.73%
Outside Contracts	738,889	758,989	264,485	494,504	34.85%
Groundkeeping	780	780	390	390	50.00%
Office equipment	47,767	48,167	4,716	43,451	9.79%
Security	68,000	68,000	27,108	40,892	39.86%
Health care providers	226,340	221,840	44,884	176,956	20.23%
Professional Services	114,600	107,600	23,435	84,165	21.78%
Fuel and Lubricants	1,666,563	1,666,563	780,177	886,386	46.81%
Interfund Services	1,867,984	1,866,734	851,383	1,015,351	45.61%
Supplies and Materials	1,722,577	1,705,747	510,052	1,195,695	29.90%
Communications	90,190	90,190	31,662	58,528	35.11%
Operating Leases	369,672	412,056	198,436	213,620	48.16%
Prisoner custody	1,890,000	1,890,000	1,009,103	880,897	53.39%
General liability and property insurance	237,665	227,349	199,849	27,500	87.90%
Other Operating Expenditures	34,010	43,090	13,619	29,471	31.61%
Maintenance and Repairs	40,300	40,300	15,134	25,166	37.55%
Travel	9,500	9,500	3,634	5,866	38.25%
Grant Match	586,000	530,460	80,971	449,489	15.26%
Settlements		23,472	23,472		100.00%
Capital Outlay		50,000		50,000	
Total charges to appropriations	<u>\$ 104,934,305</u>	<u>104,984,305</u>	<u>45,118,674</u>	<u>59,865,631</u>	42.98%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Public Safety

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Fire Department					
Salaries and Wages	\$ 43,912,713	43,912,713	18,700,797	25,211,916	42.59%
Overtime	2,708,000	2,932,000	2,546,863	385,137	86.86%
Payroll taxes	859,894	859,894	334,187	525,707	38.86%
FPPF - Fire Division Contribution	7,660,474	7,660,474	3,543,968	4,116,506	46.26%
CEPF Contribution	369,135	369,135	170,722	198,413	46.25%
Health benefits	4,943,449	4,943,449	2,059,772	2,883,677	41.67%
Workers compensation	1,522,414	1,522,414	634,340	888,074	41.67%
Unemployment	50,338	50,338	20,976	29,362	41.67%
Employee Allowances	3,600	3,600	1,700	1,900	47.22%
Outside Contracts	315,512	315,512	22,598	292,914	7.16%
Data processing contracts	5,000	5,000	1,702	3,298	34.04%
Billing and collection contracts	1,532,000	1,532,000	522,676	1,009,324	34.12%
Facilities and public access maintenance	32,583	32,583	15,668	16,915	48.09%
Office equipment	129,500	129,500	39,319	90,181	30.36%
Security	55,000	55,000	20,793	34,207	37.81%
Health care providers	1,366,474	1,142,474	445,851	696,623	39.03%
Fuel and Lubricants	785,770	785,770	396,409	389,361	50.45%
Interfund Services	106,000	106,000	43,140	62,860	40.70%
Supplies and Materials	1,672,238	1,672,238	667,734	1,004,504	39.93%
Communications	31,720	31,720	13,996	17,724	44.12%
Operating Leases	528,500	528,500	162,632	365,868	30.77%
Seminars and continuing education	20,000	20,000	7,042	12,958	35.21%
Other Operating Expenditures	78,500	78,500	45,203	33,297	57.58%
Maintenance and Repairs	58,590	58,590	17,282	41,308	29.50%
Travel	44,500	44,500	16,664	27,836	37.45%
Grant Match	86,000	86,000		86,000	
Total charges to appropriations	<u>\$ 68,877,904</u>	<u>68,877,904</u>	<u>30,452,034</u>	<u>38,425,870</u>	44.21%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Public Safety

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<u>Municipal Court</u>					
Salaries and Wages	\$ 3,033,868	3,033,868	1,252,371	1,781,497	41.28%
Overtime	29,814	29,814	13,564	16,250	45.50%
Payroll taxes	231,241	231,241	90,973	140,268	39.34%
CEPF Contribution	283,713	283,713	115,255	168,458	40.62%
Health benefits	253,874	253,874	105,781	148,093	41.67%
Workers compensation	12,139	12,139	5,058	7,081	41.67%
Unemployment	2,492	2,492	1,038	1,454	41.65%
Employee Allowances	20,920	20,920	8,689	12,231	41.53%
Outside Contracts	157,804	157,804	63,602	94,202	40.30%
Billing and collection contracts	19,100	19,100	5,499	13,601	28.79%
Janatorial contracts	28,000	28,000	9,200	18,800	32.86%
Office equipment	7,500	7,500	2,999	4,501	39.99%
Professional Services	4,000	4,000		4,000	
Electricity	28,900	28,900	9,647	19,253	33.38%
Water	2,800	2,800	586	2,214	20.93%
Natural Gas	1,000	1,000	282	718	28.20%
Fuel and Lubricants	625	625		625	
Interfund Services	15,600	15,700	7,797	7,903	49.66%
Supplies and Materials	31,200	31,100	5,343	25,757	17.18%
Communications	243,282	172,733	4,774	167,959	2.76%
Operating Leases	71,620	71,620	28,904	42,716	40.36%
Seminars and continuing education	3,000	3,000	21	2,979	0.70%
Other Operating Expenditures	5,925	5,925	1,119	4,806	18.89%
Travel	22,500	22,500	1,287	21,213	5.72%
Other Non-Operating Expenditures	73,000	73,000	33,018	39,982	45.23%
Total charges to appropriations	<u>\$ 4,583,917</u>	<u>4,513,368</u>	<u>1,766,807</u>	<u>2,746,561</u>	39.15%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Public Safety

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Public Safety					
Salaries and Wages	\$ 113,374,247	113,374,247	47,959,851	65,414,396	42.30%
Overtime	7,924,035	8,148,035	5,585,417	2,562,618	68.55%
Payroll taxes	2,826,245	2,826,245	1,086,569	1,739,676	38.45%
FPPF - Police Division Contribution	10,795,363	10,795,363	4,734,869	6,060,494	43.86%
FPPF - Fire Division Contribution	7,660,474	7,660,474	3,543,968	4,116,506	46.26%
CEPF Contribution	1,882,883	1,882,883	785,622	1,097,261	41.72%
Health benefits	11,951,942	11,951,942	4,979,978	6,971,964	41.67%
Workers compensation	4,439,402	4,439,402	1,849,753	2,589,649	41.67%
Unemployment	124,598	124,598	51,919	72,679	41.67%
Employee Allowances	142,357	142,357	64,272	78,085	45.15%
Outside Contracts	1,212,205	1,232,305	350,685	881,620	28.46%
Data processing contracts	5,000	5,000	1,702	3,298	34.04%
Groundkeeping	780	780	390	390	50.00%
Billing and collection contracts	1,551,100	1,551,100	528,175	1,022,925	34.05%
Facilities and public access maintenance	32,583	32,583	15,668	16,915	48.09%
Janatorial contracts	28,000	28,000	9,200	18,800	32.86%
Office equipment	184,767	185,167	47,034	138,133	25.40%
Security	123,000	123,000	47,901	75,099	38.94%
Health care providers	1,592,814	1,364,314	490,735	873,579	35.97%
Professional Services	118,600	111,600	23,435	88,165	21.00%
Electricity	28,900	28,900	9,647	19,253	33.38%
Water	2,800	2,800	586	2,214	20.93%
Natural Gas	1,000	1,000	282	718	28.20%
Fuel and Lubricants	2,452,958	2,452,958	1,176,586	1,276,372	47.97%
Interfund Services	1,989,584	1,988,434	902,320	1,086,114	45.38%
Supplies and Materials	3,426,015	3,409,085	1,183,129	2,225,956	34.71%
Communications	365,192	294,643	50,432	244,211	17.12%
Operating Leases	969,792	1,012,176	389,972	622,204	38.53%
Prisoner custody	1,890,000	1,890,000	1,009,103	880,897	53.39%
General liability and property insurance	237,665	227,349	199,849	27,500	87.90%
Seminars and continuing education	23,000	23,000	7,063	15,937	30.71%
Other Operating Expenditures	118,435	127,515	59,941	67,574	47.01%
Maintenance and Repairs	98,890	98,890	32,416	66,474	32.78%
Travel	76,500	76,500	21,585	54,915	28.22%
Grant Match	672,000	616,460	80,971	535,489	13.13%
Other Non-Operating Expenditures	73,000	73,000	33,018	39,982	45.23%
Settlements		23,472	23,472		100.00%
Capital Outlay		50,000		50,000	
Total charges to appropriations	\$ 178,396,126	178,375,577	77,337,515	101,038,062	43.36%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Public Works

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	% of Budget
	Original	Final		Positive (Negative)	
Administration					
Salaries and Wages	\$ 1,812,086	1,862,582	872,177	990,405	46.83%
Overtime	46,200	46,200	24,970	21,230	54.05%
Payroll taxes	140,897	148,025	65,082	82,943	43.97%
CEPF Contribution	219,304	225,202	103,785	121,417	46.09%
Health benefits	200,258	207,940	86,642	121,298	41.67%
Workers compensation	63,574	66,634	27,765	38,869	41.67%
Unemployment	1,870	1,921	800	1,121	41.64%
Employee Allowances	6,324	6,324		6,324	
Outside Contracts	47,000	76,110	16,843	59,267	22.13%
Groundkeeping	43,500	43,500	14,827	28,673	34.09%
Facilities and public access maintenance	611,000	1,111,201	437,751	673,450	39.39%
Janatorial contracts	697,800	697,800	214,669	483,131	30.76%
Office equipment	33,350	13,350	1,578	11,772	11.82%
Security	201,952	201,952	87,313	114,639	43.23%
Electricity	8,866,722	8,866,722	2,896,177	5,970,545	32.66%
Water	794,501	794,501	218,671	575,830	27.52%
Natural Gas	917,548	917,548	338,913	578,635	36.94%
Fuel and Lubricants	40,000	40,000	19,524	20,476	48.81%
Interfund Services	240,700	310,249	182,556	127,693	58.84%
Supplies and Materials	106,306	160,632	51,486	109,146	32.05%
Communications	4,000	6,000	2,284	3,716	38.07%
Operating Leases	20,360	20,360	6,634	13,726	32.58%
Seminars and continuing education	2,400	2,318	2,446	(128)	105.52%
Other Operating Expenditures	1,500	1,500	47	1,453	3.13%
Maintenance and Repairs	338,000	363,562	97,257	266,305	26.75%
Travel	2,400	2,482	2,482		100.00%
Total charges to appropriations	<u>\$ 15,459,552</u>	<u>16,194,615</u>	<u>5,772,679</u>	<u>10,421,936</u>	35.65%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Public Works

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>Engineering</b>					
Salaries and Wages	\$ 2,711,677	2,711,677	1,235,297	1,476,380	45.55%
Overtime	5,000	5,000	5,350	(350)	107.00%
Payroll taxes	205,524	205,524	88,941	116,583	43.28%
CEPF Contribution	318,312	318,312	141,019	177,293	44.30%
Health benefits	210,568	210,568	87,737	122,831	41.67%
Workers compensation	21,327	21,327	8,887	12,440	41.67%
Unemployment	2,747	2,747	1,146	1,601	41.72%
Employee Allowances	4,216	4,216	1,777	2,439	42.15%
Outside Contracts	4,450	4,450	72	4,378	1.62%
Office equipment	4,250	4,250	584	3,666	13.74%
Engineering	20,000	190,000		190,000	
Fuel and Lubricants	41,000	41,000	10,355	30,645	25.26%
Interfund Services	22,145	23,145	12,990	10,155	56.12%
Supplies and Materials	66,950	75,650	21,853	53,797	28.89%
Communications	21,490	21,490	6,027	15,463	28.05%
Operating Leases	10,000	10,000	3,899	6,101	38.99%
Seminars and continuing education	22,576	21,876	5,225	16,651	23.88%
Other Operating Expenditures	15,645	15,645	4,038	11,607	25.81%
Travel	43,236	43,236	1,588	41,648	3.67%
Capital Outlay		30,400		30,400	
Total charges to appropriations	<u>\$ 3,751,113</u>	<u>3,960,513</u>	<u>1,636,785</u>	<u>2,323,728</u>	41.33%
<b>Building Services</b>					
Salaries and Wages	\$ 2,482,065	2,482,065	853,448	1,628,617	34.38%
Overtime	26,250	26,250	19,693	6,557	75.02%
Payroll taxes	191,679	191,679	63,808	127,871	33.29%
CEPF Contribution	291,769	291,769	100,341	191,428	34.39%
Health benefits	198,455	198,455	82,689	115,766	41.67%
Workers compensation	88,707	88,707	36,961	51,746	41.67%
Unemployment	2,513	2,513	1,048	1,465	41.70%
Employee Allowances			10,045	(10,045)	
Outside Contracts	1,200	4,200	204	3,996	4.86%
Billing and collection contracts	20,000	20,000	2,056	17,944	10.28%
Office equipment	192	2,192		2,192	
Security	4,800	4,800	974	3,826	20.29%
Professional Services	9,888	9,888	5,000	4,888	50.57%
Fuel and Lubricants	87,903	87,903	34,829	53,074	39.62%
Interfund Services	101,361	101,361	17,477	83,884	17.24%
Supplies and Materials	126,102	120,102	27,746	92,356	23.10%
Communications	34,061	34,061	14,692	19,369	43.13%
Operating Leases	3,936	3,936		3,936	
Seminars and continuing education	7,026	7,026	7,666	(640)	109.11%
Other Operating Expenditures	14,620	15,620	8,288	7,332	53.06%
Travel	8,916	8,916	1,112	7,804	12.47%
Capital Outlay			(9)	9	
Total charges to appropriations	<u>\$ 3,701,443</u>	<u>3,701,443</u>	<u>1,288,068</u>	<u>2,413,375</u>	34.80%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Public Works

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	% of Budget
	Original	Final		Positive (Negative)	
<u>Streets</u>					
Salaries and Wages	\$ 7,090,211	6,890,211	3,050,969	3,839,242	44.28%
Overtime	294,000	294,000	118,067	175,933	40.16%
Payroll taxes	582,449	582,449	231,251	351,198	39.70%
CEPF Contribution	891,194	891,194	373,050	518,144	41.86%
Health benefits	775,507	775,507	323,125	452,382	41.67%
Workers compensation	417,277	417,277	173,865	243,412	41.67%
Unemployment	7,641	7,641	3,183	4,458	41.66%
Outside Contracts	8,000	8,000	755	7,245	9.44%
Groundkeeping	578,365	578,365	148,848	429,517	25.74%
Facilities and public access maintenance	1,008,800	1,008,800	273,388	735,412	27.10%
Office equipment	7,000	7,000	1,526	5,474	21.80%
Professional Services	12,700	12,700	1,005	11,695	7.91%
Fuel and Lubricants	640,000	640,000	360,337	279,663	56.30%
Interfund Services	1,315,800	1,315,800	732,432	583,368	55.66%
Supplies and Materials	447,850	448,150	123,722	324,428	27.61%
Communications	24,200	25,135	18,199	6,936	72.41%
Operating Leases	57,800	57,800	17,724	40,076	30.66%
Seminars and continuing education	31,000	31,000	319	30,681	1.03%
Other Operating Expenditures	14,750	14,750	4,081	10,669	27.67%
Maintenance and Repairs	933,000	1,126,300	381,890	744,410	33.91%
Travel	17,600	17,065	1,805	15,260	10.58%
Capital Outlay		141,000	1,729	139,271	1.23%
Total charges to appropriations	<u>\$ 15,155,144</u>	<u>15,290,144</u>	<u>6,341,270</u>	<u>8,948,874</u>	41.47%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Public Works

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	% of Budget
	Original	Final		Positive (Negative)	
<b>Public works</b>					
Salaries and Wages	\$ 14,096,039	13,946,535	6,011,891	7,934,644	43.11%
Overtime	371,450	371,450	168,080	203,370	45.25%
Payroll taxes	1,120,549	1,127,677	449,082	678,595	39.82%
CEPF Contribution	1,720,579	1,726,477	718,195	1,008,282	41.60%
Health benefits	1,384,788	1,392,470	580,193	812,277	41.67%
Workers compensation	590,885	593,945	247,478	346,467	41.67%
Unemployment	14,771	14,822	6,177	8,645	41.67%
Employee Allowances	10,540	10,540	11,822	(1,282)	112.16%
Outside Contracts	60,650	92,760	17,874	74,886	19.27%
Groundkeeping	621,865	621,865	163,675	458,190	26.32%
Billing and collection contracts	20,000	20,000	2,056	17,944	10.28%
Facilities and public access maintenance	1,619,800	2,120,001	711,139	1,408,862	33.54%
Janatorial contracts	697,800	697,800	214,669	483,131	30.76%
Office equipment	44,792	26,792	3,688	23,104	13.77%
Security	206,752	206,752	88,287	118,465	42.70%
Professional Services	22,588	22,588	6,005	16,583	26.58%
Engineering	20,000	190,000		190,000	
Electricity	8,866,722	8,866,722	2,896,177	5,970,545	32.66%
Water	794,501	794,501	218,671	575,830	27.52%
Natural Gas	917,548	917,548	338,913	578,635	36.94%
Fuel and Lubricants	808,903	808,903	425,045	383,858	52.55%
Interfund Services	1,680,006	1,750,555	945,455	805,100	54.01%
Supplies and Materials	747,208	804,534	224,807	579,727	27.94%
Communications	83,751	86,686	41,202	45,484	47.53%
Operating Leases	92,096	92,096	28,257	63,839	30.68%
Seminars and continuing education	63,002	62,220	15,656	46,564	25.16%
Other Operating Expenditures	46,515	47,515	16,454	31,061	34.63%
Maintenance and Repairs	1,271,000	1,489,862	479,147	1,010,715	32.16%
Travel	72,152	71,699	6,987	64,712	9.74%
Capital Outlay		171,400	1,720	169,680	1.00%
Total charges to appropriations	<u>\$ 38,067,252</u>	<u>39,146,715</u>	<u>15,038,802</u>	<u>24,107,913</u>	38.42%



# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Public Health

For the five months Ended January 31, 2008

#### Budgeted Amounts

				Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
Public Health					
Salaries and Wages	\$ -	67,281	397,133	(329,852)	590.26%
Overtime	-	12	1,835	(1,823)	15291.67%
Payroll taxes	-	5,148	15,622	(10,474)	303.46%
CEPF Contribution	-	7,869	24,275	(16,406)	308.49%
Health benefits	-	1,457	123,220	(121,763)	8457.10%
Retiree health benefit contribution	-	-	52,256	(52,256)	
Workers compensation	-	1,530	53,158	(51,628)	3474.38%
Unemployment	-	67	1,482	(1,415)	2211.94%
Employee Allowances	-	-	1,154	(1,154)	
Outside Contracts	-	1,280	45,834	(44,554)	3580.78%
Health care providers	-	(9,935)	-	(9,935)	
Fuel and Lubricants	-	-	11,393	(11,393)	
Interfund Services	-	543	7,868	(7,325)	1448.99%
Supplies and Materials	-	2,157	8,855	(6,698)	410.52%
Communications	-	55	12,604	(12,549)	22916.36%
Operating Leases	-	400	300	100	75.00%
General liability and property insurance	-	19,042	-	19,042	
Seminars and continuing education	-	300	195	105	65.00%
Other Operating Expenditures	-	-	244	(244)	
Maintenance and Repairs	-	-	184	(184)	
Travel	-	4,606	4,469	137	97.03%
Settlements	-	-	1,647	(1,647)	
Total charges to appropriations	\$ -	101,812	763,728	(661,916)	750.14%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Parks Department

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>Parks Department</b>					
Salaries and Wages	\$ 7,065,017	7,102,948	2,859,166	4,243,782	40.25%
Overtime	165,320	165,320	67,250	98,070	40.68%
Payroll taxes	552,313	555,221	213,818	341,403	38.51%
CEPF Contribution	782,234	782,234	314,630	467,604	40.22%
Health benefits	566,595	566,595	236,082	330,513	41.67%
Workers compensation	391,886	393,068	163,779	229,289	41.67%
Unemployment	7,241	7,283	3,033	4,250	41.64%
Employee Allowances	4,216	4,216	2,423	1,793	57.47%
Outside Contracts	235,720	242,720	26,268	216,452	10.82%
Groundkeeping	1,657,601	1,657,601	320,180	1,337,421	19.32%
Facilities and public access maintenance	150,000	150,000	22,463	127,537	14.98%
Janatorial contracts	400,000	400,000	123,955	276,045	30.99%
Office equipment	500	500		500	
Security	147,064	105,000	31,768	73,232	30.26%
Water	2,071,699	2,071,699	555,937	1,515,762	26.83%
Fuel and Lubricants	444,000	444,000	142,215	301,785	32.03%
Interfund Services	327,085	327,085	139,806	187,279	42.74%
Supplies and Materials	604,176	570,136	105,401	464,735	18.49%
Communications	46,000	46,040	11,191	34,849	24.31%
Operating Leases	85,100	85,100	46,187	38,913	54.27%
Seminars and continuing education	9,000	12,000	4,162	7,838	34.68%
Other Operating Expenditures	22,800	22,800	863	21,937	3.79%
Maintenance and Repairs	641,225	641,225	159,265	481,960	24.84%
Travel	13,000	10,000	187	9,813	1.87%
Capital Outlay		55,000	(88)	55,088	-0.16%
Total charges to appropriations	<u>\$ 16,389,792</u>	<u>#####</u>	<u>5,549,941</u>	<u>10,867,850</u>	<u>33.80%</u>

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Library

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Library					
Salaries and Wages	\$ 5,269,792	5,269,792	2,288,747	2,981,045	43.43%
Overtime			7,085	(7,085)	
Payroll taxes	404,140	404,140	166,234	237,906	41.13%
CEPF Contribution	581,229	581,229	252,127	329,102	43.38%
Health benefits	400,838	400,838	167,018	233,820	41.67%
Workers compensation	36,916	36,916	15,383	21,533	41.67%
Unemployment	5,228	5,228	2,179	3,049	41.68%
Employee Allowances	4,216	4,216	1,777	2,439	42.15%
Outside Contracts	45,986	45,986	31,885	14,101	69.34%
Janatorial contracts	200,133	200,133	61,035	139,098	30.50%
Office equipment	43,772	43,772	23,055	20,717	52.67%
Security	53,462	53,462	19,761	33,701	36.96%
Professional Services	37,000	37,000	36,750	250	99.32%
Fuel and Lubricants	10,000	10,000	5,336	4,664	53.36%
Interfund Services	13,200	13,200	2,413	10,787	18.28%
Supplies and Materials	784,598	884,598	305,398	579,200	34.52%
Communications	18,000	18,000	2,313	15,687	12.85%
Operating Leases	21,446	21,446	4,624	16,822	21.56%
Seminars and continuing education	2,140	2,140	850	1,290	39.72%
Other Operating Expenditures	7,070	7,070		7,070	
Travel	13,603	13,603	6,313	7,290	46.41%
Capital Outlay		80,195		80,195	
Total charges to appropriations	<u>\$ 7,952,769</u>	<u>8,132,964</u>	<u>3,400,283</u>	<u>4,732,681</u>	41.81%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Culture and Recreation

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>Art Museum</b>					
Salaries and Wages	\$ 751,790	751,790	311,219	440,571	41.40%
Overtime			7,653	(7,653)	
Payroll taxes	57,948	57,948	23,635	34,313	40.79%
CEPF Contribution	89,298	89,298	37,241	52,057	41.70%
Health benefits	46,814	46,814	19,506	27,308	41.67%
Workers compensation	17,771	17,771	7,404	10,367	41.66%
Unemployment	759	759	316	443	41.63%
Employee Allowances	4,216	4,216	1,777	2,439	42.15%
Outside Contracts	50,993	38,993	32,484	6,509	83.31%
Facilities and public access maintenance	10,000	10,000	559	9,441	5.59%
Janatorial contracts	40,000	40,000	14,819	25,181	37.05%
Security	1,500	1,500	180	1,320	12.00%
Professional Services	1,250	1,250	957	293	76.56%
Fuel and Lubricants	1,750	1,750	767	983	43.83%
Interfund Services	3,500	3,500	964	2,536	27.54%
Supplies and Materials	13,950	13,950	11,461	2,489	82.16%
Communications	13,500	13,500	12,771	729	94.60%
Operating Leases	2,500	2,500	1,384	1,116	55.36%
Other Operating Expenditures	54,000	54,000	46,270	7,730	85.69%
Maintenance and Repairs	15,400	15,400	11,819	3,581	76.75%
Travel	350	350	42	308	12.00%
Total charges to appropriations	<u>\$ 1,177,289</u>	<u>1,165,289</u>	<u>543,228</u>	<u>622,061</u>	46.62%
<b>Arts Resources</b>					
Salaries and Wages	\$ 248,711	248,711	103,629	145,082	41.67%
Overtime			29	(29)	
Payroll taxes	18,063	18,063	6,586	11,477	36.46%
CEPF Contribution	28,960	28,960	11,524	17,436	39.79%
Health benefits	14,401	14,401	6,001	8,400	41.67%
Workers compensation	1,149	1,149	479	670	41.69%
Unemployment	245	245	102	143	41.63%
Employee Allowances	3,518	3,518	1,667	1,851	47.38%
Outside Contracts		31,000	6,272	24,728	20.23%
Supplies and Materials	4,748	15,748	2,083	13,665	13.23%
Community Service Projects	48,361	48,361	10,982	37,379	22.71%
Capital Outlay		5,200	2,716	2,484	52.23%
Total charges to appropriations	<u>\$ 368,156</u>	<u>415,356</u>	<u>152,070</u>	<u>263,286</u>	36.61%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Culture and Recreation

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>History Museum</b>					
Salaries and Wages	\$ 332,445	332,445	152,192	180,253	45.78%
Overtime			953	(953)	
Payroll taxes	25,465	25,465	11,157	14,308	43.81%
CEPF Contribution	38,874	38,874	18,047	20,827	46.42%
Health benefits	36,200	36,200	15,083	21,117	41.67%
Workers compensation	8,300	8,300	3,458	4,842	41.66%
Unemployment	334	334	139	195	41.62%
Outside Contracts	13,000	13,000	1,121	11,879	8.62%
Facilities and public access maintenance	1,000	1,000		1,000	
Security	10,000	10,000	62	9,938	0.62%
Professional Services	10,625	10,625	2,079	8,546	19.57%
Interfund Services	1,000	1,000	249	751	24.90%
Supplies and Materials	7,435	7,435	2,674	4,761	35.97%
Communications	6,250	6,250	603	5,647	9.65%
Operating Leases	675	675	273	402	40.44%
Other Operating Expenditures	800	800	422	378	52.75%
Maintenance and Repairs	450	450	252	198	56.00%
Travel	2,575	2,575		2,575	
Total charges to appropriations	<u>\$ 495,428</u>	<u>495,428</u>	<u>208,764</u>	<u>286,664</u>	42.14%
<b>Wilderness Park Museum</b>					
Salaries and Wages	\$ 146,866	146,866	60,023	86,843	40.87%
Overtime			34	(34)	
Payroll taxes	11,239	11,239	4,411	6,828	39.25%
CEPF Contribution	17,158	17,158	6,572	10,586	38.30%
Health benefits	9,805	9,805	4,086	5,719	41.67%
Workers compensation	711	711	296	415	41.63%
Unemployment	147	147	61	86	41.50%
Outside Contracts	1,699	1,699	773	926	45.50%
Facilities and public access maintenance	1,000	1,000	178	822	17.80%
Office equipment	400	400	69	331	17.25%
Security	2,000	2,000	1,497	503	74.85%
Natural Gas	8,131	8,131	6,253	1,878	76.90%
Interfund Services	200	200		200	
Supplies and Materials	4,360	4,360	1,907	2,453	43.74%
Operating Leases	115	115	42	73	36.52%
Maintenance and Repairs	2,600	2,600		2,600	
Travel	3,600	3,600	449	3,151	12.47%
Total charges to appropriations	<u>\$ 210,031</u>	<u>210,031</u>	<u>86,651</u>	<u>123,380</u>	41.26%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Culture and Recreation

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>Zoo</b>					
Salaries and Wages	\$ 2,486,307	2,486,307	1,021,580	1,464,727	41.09%
Overtime			14,786	(14,786)	
Payroll taxes	188,654	188,654	72,829	115,825	38.60%
CEPF Contribution	287,163	287,163	117,717	169,446	40.99%
Health benefits	243,005	243,005	101,252	141,753	41.67%
Workers compensation	128,623	128,623	53,593	75,030	41.67%
Unemployment	2,503	2,503	1,043	1,460	41.67%
Employee Allowances	4,216	4,216	3,892	324	92.31%
Supplies and Materials		25,000	1,707	23,293	6.83%
Capital Outlay		91,784		91,784	
Total charges to appropriations	<u>\$ 3,340,471</u>	<u>3,457,255</u>	<u>1,388,399</u>	<u>2,068,856</u>	40.16%
<b>Culture and recreation</b>					
Salaries and Wages	\$ 3,966,119	3,966,119	1,648,643	2,317,476	41.57%
Overtime			23,455	(23,455)	
Payroll taxes	301,369	301,369	118,618	182,751	39.36%
CEPF Contribution	461,453	461,453	191,101	270,352	41.41%
Health benefits	350,225	350,225	145,928	204,297	41.67%
Workers compensation	156,554	156,554	65,230	91,324	41.67%
Unemployment	3,988	3,988	1,661	2,327	41.65%
Employee Allowances	11,950	11,950	7,336	4,614	61.39%
Outside Contracts	65,692	84,692	40,650	44,042	48.00%
Facilities and public access maintenance	12,000	12,000	737	11,263	6.14%
Janatorial contracts	40,000	40,000	14,819	25,181	37.05%
Office equipment	400	400	69	331	17.25%
Security	13,500	13,500	1,739	11,761	12.88%
Professional Services	11,875	11,875	3,036	8,839	25.57%
Natural Gas	8,131	8,131	6,253	1,878	76.90%
Fuel and Lubricants	1,750	1,750	767	983	43.83%
Interfund Services	4,700	4,700	1,213	3,487	25.81%
Supplies and Materials	30,493	66,493	19,832	46,661	29.83%
Communications	19,750	19,750	13,374	6,376	67.72%
Operating Leases	3,290	3,290	1,699	1,591	51.64%
Other Operating Expenditures	54,800	54,800	46,692	8,108	85.20%
Maintenance and Repairs	18,450	18,450	12,071	6,379	65.43%
Travel	6,525	6,525	491	6,034	7.52%
Community Service Projects	48,361	48,361	10,982	37,379	22.71%
Capital Outlay		96,984	2,716	94,268	2.80%
Total charges to appropriations	<u>\$ 5,591,375</u>	<u>5,743,359</u>	<u>2,379,112</u>	<u>3,364,247</u>	41.42%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Economic Development

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<u>Economic Development</u>					
Salaries and Wages	\$ 841,234	841,234	324,151	517,083	38.53%
Overtime			7	(7)	
Payroll taxes	59,082	59,082	23,025	36,057	38.97%
CEPF Contribution	60,575	60,575	26,123	34,452	43.13%
Health benefits	31,279	31,279	13,033	18,246	41.67%
Workers compensation	3,852	3,852	1,605	2,247	41.67%
Unemployment	773	773	322	451	41.66%
Employee Allowances	12,527	12,527	5,933	6,594	47.36%
Outside Contracts	310,172	419,924	38,617	381,307	9.20%
Office equipment	1,000	1,000		1,000	
Fuel and Lubricants		103	102	1	99.03%
Interfund Services	7,000	7,000	1,089	5,911	15.56%
Supplies and Materials	18,500	18,894	9,531	9,363	50.44%
Communications	8,640	8,640	2,941	5,699	34.04%
Operating Leases	2,900	2,900	837	2,063	28.86%
Seminars and continuing education	10,000	10,750	5,090	5,660	47.35%
Other Operating Expenditures	5,000	10,000	5,088	4,912	50.88%
Travel	39,000	32,753	11,843	20,910	36.16%
Community Service Projects	540,000	540,000	270,156	269,844	50.03%
Total charges to appropriations	<u>\$ 1,951,534</u>	<u>2,061,286</u>	<u>739,493</u>	<u>1,321,793</u>	35.88%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### GENERAL FUND - Community and Human Development

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<u>Community and human development</u>					
Salaries and Wages	\$ 341,139	341,139	140,203	200,936	41.10%
Overtime			221	(221)	
Payroll taxes	26,112	26,112	10,314	15,798	39.50%
CEPF Contribution	33,774	33,774	16,252	17,522	48.12%
Health benefits	22,620	22,620	9,425	13,195	41.67%
Workers compensation	1,399	1,399	583	816	41.67%
Unemployment	344	344	143	201	41.57%
Outside Contracts	4,500	4,500	1,519	2,981	33.76%
Office equipment	1,000	1,000		1,000	
Interfund Services	4,500	4,500	198	4,302	4.40%
Supplies and Materials	5,263	5,263	1,689	3,574	32.09%
Communications	500	500	108	392	21.60%
Operating Leases	1,000	1,000	207	793	20.70%
Seminars and continuing education	1,000	1,000	(170)	1,170	-17.00%
Other Operating Expenditures	500	500		500	
Travel	4,500	4,500	622	3,878	13.82%
Grant Match	134,684	134,684		134,684	
Total charges to appropriations	<u>\$ 582,835</u>	<u>582,835</u>	<u>181,314</u>	<u>401,521</u>	31.11%



CITY OF EL PASO, TEXAS  
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL  
GENERAL FUND - Non Departmental  
For the five months Ended January 31, 2008

	Budgeted Amounts			Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Increase (Decrease)			
Non Departmental						
Retiree health benefit contribution	2,442,323	2,442,323		1,017,635	1,424,688	41.67%
Outside Contracts	300,000	300,000		210,038	89,962	70.01%
Appraisal	85,000	85,000			85,000	
Supplies and Materials	5,455	5,455			5,455	
Operating Leases	75,000	75,000		25,352	49,648	33.80%
General liability and property insurance	317,460	317,460		76,766	240,694	24.18%
Seminars and continuing education	50,000	50,000			50,000	
Other Operating Expenditures	509,900	509,900		404,937	104,963	79.41%
Travel				(138)	138	
Other Non-Operating Expenditures	100,000	275,000	175,000	107,491	167,509	39.09%
Operating contingency	1,000,000	594,400	(405,600)	200,750	393,650	33.77%
Salary reserve	2,012,203	1,961,807	(50,396)		1,961,807	
Transfers to other funds	5,409,527	8,434,728	3,025,201	5,072,774	3,361,954	60.14%
Total charges to appropriations	<u>\$ 12,306,868</u>	<u>15,051,073</u>	<u>2,744,205</u>	<u>7,115,605</u>	<u>7,935,468</u>	47.28%

# CITY OF EL PASO, TEXAS

## SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

### Health District - Operating Fund

For the five months Ended January 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Public Health					
Charges for Services	\$ 1,341,749	1,341,749	693,758	647,991	51.71%
Licenses and Permits	2,274,951	2,274,951	853,353	1,421,598	37.51%
Fines and Forfeits	30,164	30,164	13,558	16,606	44.95%
Intergovernmental Revenues	353,889	353,889	119,062	234,827	33.64%
Indirect Cost Recovery	373,387	373,387	31,011	342,376	8.31%
County Participation	2,310,348	2,310,348	960,683	1,349,665	41.58%
Transfers from other funds	5,254,642	5,729,441	1,751,547	3,977,894	30.57%
Total Revenues and Transfers In	11,939,130	12,413,929	4,422,972	7,990,957	35.63%
Salaries and Wages	5,829,011	6,070,079	1,767,336	4,302,743	29.12%
Overtime	69,000	69,000	43,473	25,527	63.00%
Payroll taxes	449,589	471,297	139,463	331,834	29.59%
CEPF Contribution	688,494	716,651	219,545	497,106	30.63%
Health benefits	491,288	509,105	173,267	335,838	34.03%
Retiree health benefit contribution	188,123	188,123	62,708	125,415	33.33%
Workers compensation	169,750	173,844	62,539	111,305	35.97%
Unemployment	6,033	6,276	1,971	4,305	31.41%
Employee Allowances	6,324	6,324	11,539	(5,215)	182.46%
Outside Contracts	340,308	344,718	135,818	208,900	39.40%
Facilities and public access maintenance	113,187	175,311	7,891	167,420	4.50%
Janatorial contracts	138,764	138,764	20,928	117,836	15.08%
Office equipment	39,129	40,729	7,754	32,975	19.04%
Security	82,000	93,000	20,118	72,882	21.63%
Health care providers	59,900	59,900	10,300	49,600	17.20%
Professional Services	8,350	8,350	178	8,172	2.13%
Audit	40,310	40,310	20,672	19,638	51.28%
Electricity	223,351	223,351	71,533	151,818	32.03%
Water	31,072	31,072	10,096	20,976	32.49%
Natural Gas	43,665	43,665	9,926	33,739	22.73%
Fuel and Lubricants	154,500	154,500	59,792	94,708	38.70%
Interfund Services	133,250	134,093	66,639	67,454	49.70%
Supplies and Materials	805,671	815,778	251,876	563,902	30.88%
Communications	178,048	178,048	68,721	109,327	38.60%
Operating Leases	110,100	110,100	7,564	102,536	6.87%
General liability and property insurance	7,000	16,042	2,660	13,382	16.58%
Seminars and continuing education	28,030	29,530	8,473	21,057	28.69%
Other Operating Expenditures	131,040	181,023	222,300	(41,277)	122.80%
Maintenance and Repairs	47,094	72,656	5,102	67,554	7.02%
Travel	35,711	37,850	7,760	30,090	20.50%
Grant Match	801,888	801,888	318,056	483,832	39.66%
Other Non-Operating Expenditures	150	150	343	(193)	228.67%
Settlements	30,000	30,000	268,247	(238,247)	894.16%
Capital Outlay		(10,650)	10,161	(20,811)	-95.41%
Transfers to other funds	459,000	459,000		459,000	
Total charges to appropriations	\$ 11,939,130	12,419,877	4,094,749	8,325,128	32.97%
Net Change in Fund Balance	\$ -	(5,948)	328,223	(334,171)	